# HOUSE BILL 783

8lr2060 **CF SB 109** 

### By: Delegate Malone Introduced and read first time: February 1, 2018 Assigned to: Health and Government Operations

# A BILL ENTITLED

#### 1 AN ACT concerning

#### $\mathbf{2}$ Estates and Trusts – Share of Intestate Estate Inherited by Surviving Parent – 3 Repeal

- 4 FOR the purpose of repealing a certain provision of law allowing a surviving parent to  $\mathbf{5}$ inherit certain intestate property if there is a surviving spouse but no surviving 6 issue; providing for the application of this Act; and generally relating to intestate property inherited by a surviving spouse. 7
- 8 BY repealing and reenacting, with amendments,
- 9 Article – Estates and Trusts
- 10 Section 3–102
- Annotated Code of Maryland 11
- 12 (2017 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 13

- 14That the Laws of Maryland read as follows:
- 15

## **Article – Estates and Trusts**

- 3 102.16
- 17(a) The share of a surviving spouse shall be as provided in this section.
- If there is a surviving minor child, the share shall be one-half. 18 (b)
- 19(c)If there is no surviving minor child, but there is surviving issue, the share 20shall be the first \$40,000 plus one-half of the residue.

21(d) If there is no surviving issue but a surviving parent, the share shall be the 22first \$40,000 plus one-half of the residue.]

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.



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1 [(e)] (D) If there is no surviving issue [or parent], the share shall be the whole 2 estate.

3 [(f)] (E) For the purposes of this section, the net estate shall be calculated 4 without a deduction for the tax as defined in § 7–308 of the Tax – General Article.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to 6 apply only prospectively and may not be applied or interpreted to have any effect on or 7 application to any estate of a decedent who died before the effective date of this Act.

8 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect 9 October 1, 2018.