## **SENATE BILL 109**

N2 8lr0887 (PRE–FILED)

By: Senator Reilly

Requested: October 18, 2017

Introduced and read first time: January 10, 2018

Assigned to: Judicial Proceedings

## A BILL ENTITLED

| 1                        | AN ACT concerning                                                                                                                                                                                                                                                                                         |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 3                      | Estates and Trusts - Share of Intestate Estate Inherited by Surviving Parent - Repeal                                                                                                                                                                                                                     |
| 4<br>5<br>6<br>7         | FOR the purpose of repealing a certain provision of law allowing a surviving parent to inherit certain intestate property if there is a surviving spouse but no surviving issue; providing for the application of this Act; and generally relating to intestate property inherited by a surviving spouse. |
| 8<br>9<br>10<br>11<br>12 | BY repealing and reenacting, with amendments, Article – Estates and Trusts Section 3–102 Annotated Code of Maryland (2017 Replacement Volume)                                                                                                                                                             |
| 13<br>14                 | SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:                                                                                                                                                                                                  |
| 15                       | Article – Estates and Trusts                                                                                                                                                                                                                                                                              |
| 16                       | 3–102.                                                                                                                                                                                                                                                                                                    |
| 17                       | (a) The share of a surviving spouse shall be as provided in this section.                                                                                                                                                                                                                                 |
| 18                       | (b) If there is a surviving minor child, the share shall be one-half.                                                                                                                                                                                                                                     |
| 19<br>20                 | (c) If there is no surviving minor child, but there is surviving issue, the share shall 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                                                                                                                                                                                                                         |



- 1 first \$40,000 plus one-half of the residue.
- 2 [(e)] (D) If there is no surviving issue [or parent], the share shall be the whole 3 estate.
- 4 **[**(f)**] (E)** For the purposes of this section, the net estate shall be calculated without a deduction for the tax as defined in § 7–308 of the Tax General Article.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to apply only prospectively and may not be applied or interpreted to have any effect on or application to any estate of a decedent who died before the effective date of this Act.
- 9 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect 10 October 1, 2018.