

**SB 277.pdf**

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**THE SENATE OF MARYLAND**  
**ANNAPOLIS, MARYLAND 21401**

February 3, 2026  
The Maryland State Judicial Proceedings Committee  
The Honorable William C. Smith, Jr.  
2 East Miller Senate Office Building  
Annapolis, Maryland 21401

**RE: Senate Bill 277 – Estates and Trusts – Venue for Administrative and Judicial Probate and Application of Inheritance Tax**

Chair Smith, Vice-Chair Waldstreicher, and Members of the Judicial Proceedings Committee,

Currently, when an estate is opened in Maryland for a non-resident decedent, registers of wills in different counties have differing approaches to whether or not inheritance tax applies to the decedent's assets that do not have a physical situs in Maryland. Some counties treat the decedent's entire estate as being subject to inheritance tax, and some tax only the property with a physical situs, resulting in a disparate application of inheritance tax based only on where the estate is opened.

Senate Bill 277 is to make it easier to open an estate in Maryland to administer the property of a non-resident decedent who held property other than real estate or tangible personal property in Maryland. This bill expands venue over a non-resident's estate to include:

1. If a cause of action in favor of the decedent arose in a county.
2. If the PR resides or works in a county.
3. If heirs or beneficiaries reside in a county.
4. If the decedent held financial accounts with a bank that can be sued in a county.

I appreciate the Committee's consideration of Senate Bill 277 and will be happy to answer any questions the Committee may have.