
By: Delegates Goldwater, Finifter, Kopp, Genn, and Shriver

Introduced and read first time: January 19, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax - Surviving Spouse**

3 FOR the purpose of exempting from the inheritance tax all property that passes from a
4 decedent to or for the benefit of the decedent's surviving spouse; and providing for
5 the application of this Act.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 7-203(j)
9 Annotated Code of Maryland
10 (1988 Volume and 1995 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Tax - General**

14 7-203.

15 (j) The inheritance tax does not apply to the receipt of property that passes from
16 a decedent to or for the use of the surviving spouse of the decedent [and is:

17 (1) an interest in property that is held in the name of the decedent and the
18 surviving spouse and passes by right of survivorship;

19 (2) real property, including leasehold property; or

20 (3) the first \$100,000 of property other than:

21 (i) real property, including leasehold property; or

22 (ii) an interest in property that passes by right of survivorship].

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 July 1, 1996 and shall be applicable to persons dying on or after July 1, 1996.