
**By: Delegates Brinkley, Poole, Hecht, Snodgrass, Stup, Elliott, Stull, Cryor, Walkup,
and D. Hughes**

Introduced and read first time: January 31, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax - Exemption for Property that Passes to Volunteer Fire, Rescue, and**
3 **Emergency Medical Services Organizations**

4 FOR the purpose of exempting from the inheritance tax the receipt of property that
5 passes from a decedent to or for the use of a volunteer fire, rescue, or emergency
6 medical services organization located in the State.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 7-203(e)
10 Annotated Code of Maryland
11 (1988 Volume and 1995 Supplement)

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

14 **Article - Tax - General**

15 7-203.

16 (e) The inheritance tax does not apply to the receipt of property that passes from
17 a decedent to or for the use of:

18 (1) A VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES
19 ORGANIZATION LOCATED IN THE STATE; OR

20 (2) an organization exempt from taxation under § 501(c)(3) of the Internal
21 Revenue Code if the organization:

22 [(1)] (I) is incorporated under the laws of this State;

23 [(2)] (II) conducts a substantial part of all its activities in this State or in the
24 District of Columbia; or

25 [(3)] (III) has its principal place of business in a jurisdiction whose law:

26 [(i)] 1. does not impose death taxes on the receipt of property that
27 passes from a decedent to a beneficiary of this State that is exempt from taxation under
28 § 501(c)(3) of the Internal Revenue Code; or

HOUSE BILL 511

2

1 [(ii)] 2. contains a reciprocal exemption from death taxes similar to
2 the exemption allowed in this [subsection] ITEM.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 October 1, 1996.