

Department of Legislative Services  
Maryland General Assembly

FISCAL NOTE

Senate Bill 130 (Senator Baker)

Judicial Proceedings

Registers of Wills - Salary

This bill increases the maximum annual salary for registers of wills from \$64,000 to \$75,000, beginning with the next term of office.

Fiscal Summary

**State Effect:** General fund revenues could decrease by approximately \$180,200 beginning in FY 1999, which reflects a December 1, 1998 effective date for salary increases implemented pursuant to the bill. Out-year revenue decreases reflect annualization.

(in dollars)	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003
GF Revenues	(\$180,200)	(\$299,600)	(\$299,600)	(\$299,600)	(\$299,600)
GF Expenditures	---	---	---	---	---
Net Effect	(\$180,200)	(\$299,600)	(\$299,600)	(\$299,600)	(\$299,600)

Note: ( ) - decrease; GF - general funds; FF - federal funds; SF- special funds

**Local Effect:** This bill would not directly affect local finances.

**Small Business Effect:** None.

Fiscal Analysis

**State Revenues:** The salaries of the 24 registers of wills are paid by the State. Salary increases for registers are recommended by the Association of Registers of Wills and must be approved by the Board of Public Works (BPW). Registers of wills collect inheritance taxes and fees and retain 25% for the operating costs of their offices; the remainder of the revenues are remitted to the State general fund as excess fees. Any increase in salaries would increase the operating costs of the offices of registers of wills, resulting in a decrease in general fund revenues.

Currently, each register receives a salary between \$56,000 and \$64,000. Because current law

provides that the salaries of registers should be based on the population of the county, the volume of fees and taxes collected, and the workload handled by the office, not all registers can receive the maximum amount. Although actual increases could vary, for purposes of this analysis it is assumed that each register will receive an \$11,000 annual salary increase, and that this increase would be effective December 1, 1998, the beginning of the next term of office.

As a result of this assumed increase, general fund revenues would decrease by an estimated \$180,180 in fiscal 1999. This estimate reflects an annual salary increase of \$11,000 for each of the 24 registers of wills for the last seven months of fiscal 1999, and \$26,180 in fringe benefits.

Salary Increase	\$154,000
Fringe Benefits	<u>26,180</u>
<b>Total FY 1999 Revenue Decrease</b>	<b>\$180,180</b>

Future year revenue decreases of \$299,614 reflect full year salaries and fringe benefits. These employees do not receive cost-of-living adjustments.

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**Information Source(s):** Comptroller's Office (Bureau of Revenue Estimates), Register of Wills, Department of Legislative Services

**Fiscal Note History:** First Reader - January 30, 1998

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