
By: **Delegate Finifter**
Introduced and read first time: February 10, 1999
Assigned to: Judiciary

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 16, 1999

CHAPTER _____

1 AN ACT concerning

2 **Estates and Trusts - Lien for Payment of Inheritance Tax**

3 FOR the purpose of ~~amending a certain provision of law to accurately and uniformly~~
4 ~~state~~ altering the duration of a lien for unpaid inheritance tax on an estate
5 administered by a foreign personal representative.

6 BY repealing and reenacting, with amendments,
7 Article - Estates and Trusts
8 Section 5-505
9 Annotated Code of Maryland
10 (1991 Replacement Volume and 1998 Supplement)

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

13 **Article - Estates and Trusts**

14 5-505.

15 Until the foreign personal representative pays, or secures to the satisfaction of
16 the register, the payment of the inheritance tax fixed as provided in § 5-504, with
17 interest and penalties, and files the receipt for the payment or evidence of security
18 with the register to be included among the permanent records of the court, the unpaid
19 tax obligation shall constitute a lien against the property [for a period of four years
20 from the date of death of the decedent] IN ACCORDANCE WITH THE PROVISIONS OF §
21 13-806 OF THE TAX - GENERAL ARTICLE.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 1999.