

Department of Legislative Services
Maryland General Assembly
1999 Session

FISCAL NOTE
Revised

House Bill 434 (Delegate Finifter)

Judiciary

Estates and Trusts - Lien for Payment of Inheritance Tax

This bill amends the duration of a lien for unpaid inheritance taxes as it applies to non-residents to conform to that of residents.

The bill is effective July 1, 1999.

Fiscal Summary

State Effect: None. The change is not expected to materially affect governmental finances.

Local Effect: None.

Small Business Effect: None.

Information Source(s): Comptroller of the Treasury (Bureau of Revenue Estimates),
Registers of Wills

Fiscal Note History: First Reader - March 3, 1999

dmm/jr

Revised - House Third Reader - March 24, 1999

Analysis by: Joanna Rooney

Direct Inquiries to:

John Rixey, Coordinating Analyst

(410) 946-5510

(301) 970-5510