

HOUSE BILL 54

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Q7

2000 Regular Session  
0lr0342

(PRE-FILED)

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By: **Delegates Mandel, Bartlett, Brinkley, Bronrott, Conroy, Cryor, DeCarlo, Dembrow, Dypski, Fulton, Goldwater, Hurson, K. Kelly, Love, Mohorovic, Pendergrass, Petzold, Ports, Redmer, Rosso, Rzepkowski, and Swain**

Requested: July 26, 1999

Introduced and read first time: January 12, 2000

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax - Tax Rate - Nephews and Nieces of Decedent**

3 FOR the purpose of altering the inheritance tax rate for property that passes from a  
4 decedent to or for the use of certain relatives of the decedent; providing for the  
5 application of this Act; and generally relating to the inheritance tax rate for  
6 property that passes from a decedent to or for the use of certain relatives of the  
7 decedent.

8 BY repealing and reenacting, with amendments,  
9 Article - Tax - General  
10 Section 7-204(e)  
11 Annotated Code of Maryland  
12 (1997 Replacement Volume and 1999 Supplement)

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

15 **Article - Tax - General**

16 7-204.

17 (e) (1) The inheritance tax rate for property that passes from a decedent to  
18 or for the use of a brother or sister of the decedent is:

19 [(1)] (I) 8% of the clear value of the property for decedents dying on or  
20 after July 1, 1999 but before July 1, 2000;

21 [(2)] (II) 6% of the clear value of the property for decedents dying on or  
22 after July 1, 2000 but before July 1, 2001; and

23 [(3)] (III) 5% of the clear value of the property for decedents dying on or  
24 after July 1, 2001.

1                   (2)       THE INHERITANCE TAX RATE FOR PROPERTY THAT PASSES FROM A  
2 DECEDENT TO OR FOR THE USE OF A NEPHEW OR NIECE OF THE DECEDENT IS:

3                   (I)       6% OF THE CLEAR VALUE OF THE PROPERTY FOR DECEDENTS  
4 DYING ON OR AFTER JULY 1, 2000 BUT BEFORE JULY 1, 2001; AND

5                   (II)     5% OF THE CLEAR VALUE OF THE PROPERTY FOR DECEDENTS  
6 DYING ON OR AFTER JULY 1, 2001.

7       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2000 and shall be applicable to decedents dying on or after July 1, 2000.