

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 220

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “- Salary”; in line 5, strike “and” and substitute “altering certain provisions regarding funding of the registers of wills offices; requiring the registers of wills to pay certain fees and inheritance tax collected into the General Fund of the State; repealing a certain commission allowed to registers of wills for receiving and paying over the inheritance tax;”; in the same line, after “that” insert “certain provisions of”; in the same line, strike “does” and substitute “do”; in line 6, after “wills” insert “; providing for the application of this Act; and generally relating to the funding of the registers of wills offices and certain revenues collected by the registers of wills”; in line 7, strike “without” and substitute “with”; in line 9, strike “(a)”; in line 12, strike “and reenacting, with amendments,”; in line 14, strike “2-205(b)” and substitute “2-206(n) and 2-207”; and after line 16, insert:

“BY repealing and reenacting, with amendments,

Article - Tax - General

Section 2-702, 7-233, and 13-906

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)”.

AMENDMENT NO. 2

On page 2, after line 12, insert:

“[(c) The minimum annual salary for the register in Baltimore City is \$12,000.

(d) (1) The salaries of the registers shall be paid semimonthly from the fees and receipts of the office, after deducting the expenses of the office.

(2) Expenses include salaries of deputies and clerks, books, stationery, office

(Over)

supplies, and other necessary and customary expenses of doing business.

(e) (1) If the fees and receipts of the office are insufficient in any fiscal year to pay all or a part of the expenses of the office and authorized salary of a register, the deficiency shall be funded from the taxes remitted to the comptroller of the treasury by the register during that fiscal year. Written authority for the transfer of funds shall be first obtained from the State Comptroller.

(2) In the event that tax collections for the fiscal year are insufficient, the Comptroller shall make up the deficit from excess fees remitted from all other registers.]

(C) (1) THE SALARIES OF THE REGISTERS OF WILLS AND THE COSTS AND EXPENSES OF THE OFFICES OF THE REGISTERS OF WILLS SHALL BE FUNDED THROUGH THE STATE BUDGET.

(2) THE REGISTERS OF WILLS SHALL PAY THE FEES COLLECTED UNDER § 2-206 OF THIS SUBTITLE INTO THE GENERAL FUND OF THE STATE.

(3) FOR EACH FISCAL YEAR, EACH REGISTER OF WILLS SHALL SUBMIT A BUDGET FOR THE REVIEW AND APPROVAL OF THE GENERAL ASSEMBLY.

(4) EACH BUDGET SUBMITTED UNDER THIS SUBSECTION SHALL BE SUBMITTED TO THE COMPTROLLER IN A UNIFORM FORMAT AS PRESCRIBED BY THE SECRETARY OF BUDGET AND MANAGEMENT.

(5) EXPENDITURES FOR THE REGISTERS OF WILLS OFFICES MAY ONLY BE MADE IN ACCORDANCE WITH:

(I) AN APPROPRIATION IN THE ANNUAL STATE BUDGET APPROVED BY THE GENERAL ASSEMBLY; OR

(II) THE BUDGET AMENDMENT PROCEDURE UNDER § 7-209 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

2-206.

[(n) For receiving and paying over an inheritance tax due the State, the register is allowed a commission of 25% of the inheritance tax.]

[2-207.

(a) (1) Every register shall return annually to the Comptroller a full and accurate account of the fees and receipts of his office and of the expenses incident to the proper conduct of his office.

(2) The account shall be verified and in the form and supported by the proof prescribed by the Comptroller.

(b) The excess of fees and receipts over expenses shall be delivered by the register to the Comptroller with each report.

(c) The Comptroller shall deposit the fees received under this section in the General Fund of the State.]

Article - Tax - General

2-702.

If, under § 7-233(d) of this article, a register of wills certifies a refund relating to the inheritance tax, the Comptroller[:

(1) shall authorize the register to pay the refund from inheritance tax revenue that the register has not paid into the State Treasury; or

(2) if the register does not have enough revenue,] shall pay the refund from the General Fund of the State.

7-233.

(a) [Each month, each] EACH register shall pay into the [State Treasury an amount equal to] GENERAL FUND OF THE STATE the inheritance tax collected [in the preceding month, less the commission allowed in subsection (b) of this section].

[(b) A register is allowed a 25% commission on the inheritance tax collected.]

(Over)

[(c)] (B) Each month, each register shall file with the Comptroller an inheritance tax collection report on the form that the Comptroller requires.

[(d)] (C) If an inheritance tax claim for refund under § 13-901 of this article is allowed, the register making the determination shall:

(1) certify the amount to the Comptroller for payment; and

(2) if authorized by the Comptroller under § 2-702 of this article, pay the refund from money that the register has collected under this subtitle but not paid into the State Treasury].

13-906.

(a) In this section, “register” means the register of wills of a county.

(b) (1) If a person is required to pay inheritance tax the payment of which would reduce the Maryland estate tax imposed on an estate and would entitle the estate to a Maryland estate tax refund, on the written request of the personal representative of the estate, the Comptroller may [pay] CERTIFY directly to the register, to be applied against the inheritance tax, any Maryland estate tax refund to which the estate would be entitled as a result of the payment of the inheritance tax.

(2) If a person becomes entitled to an inheritance tax refund the payment of which would result in an increase in the Maryland estate tax imposed on an estate, on the written request of the person making a claim for the inheritance tax refund or if a claim for an inheritance tax refund has not been made, the register may [pay] CERTIFY the inheritance tax refund directly to the Comptroller to be applied against any unpaid Maryland estate tax or additional Maryland estate tax that would become due as a result of the inheritance tax refund.

(c) If [a payment from] A REFUND AS CERTIFIED BY the Comptroller to the register or [from] BY the register to the Comptroller under subsection (b) of this section does not discharge a person’s tax liability in its entirety, the person shall pay any remaining unpaid inheritance tax to the register or any remaining unpaid Maryland estate tax to the Comptroller.

(d) Payment by the Comptroller to the register or by the register to the Comptroller under subsection (b) of this section shall satisfy the obligation of the register or Comptroller to pay a refund to the extent of the payment.”.

AMENDMENT NO. 3

On page 2, in line 14, strike “this Act” and substitute “the provisions of this Act concerning the salary or compensation of a register of wills”; in line 15, strike the second “the” and substitute “a”; in line 17, strike the first “the” and substitute “a”; in line 19, after “That” insert “, except as provided in Section 2 of this Act,”; and in line 20, after “2001” insert “and shall be applicable to all fiscal years beginning on or after July 1, 2002”.