

HOUSE BILL 220

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2001 Regular Session
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By: **Delegates Valderrama and Vallario**
Introduced and read first time: January 22, 2001
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 30, 2001

CHAPTER _____

1 AN ACT concerning

2 **Register of Wills –~~Salary~~**

3 FOR the purpose of altering the maximum salary that the Board of Public Works may
4 set for a register of wills; repealing the minimum salary that the Board of Public
5 Works may set for a register of wills; ~~and altering certain provisions regarding~~
6 funding of the registers of wills offices; requiring the registers of wills to pay
7 certain fees and inheritance tax collected into the General Fund of the State;
8 repealing a certain commission allowed to registers of wills for receiving and
9 paying over the inheritance tax; providing that certain provisions of this Act
10 does do not apply to the salary or compensation of an incumbent register of
11 wills; providing for the application of this Act; and generally relating to the
12 funding of the registers of wills offices and certain revenues collected by the
13 registers of wills.

14 BY repealing and reenacting, ~~without~~ with amendments,
15 Article - Estates and Trusts
16 Section ~~2-205(a)~~
17 Annotated Code of Maryland
18 (1991 Replacement Volume and 2000 Supplement)

19 BY repealing ~~and reenacting, with amendments,~~
20 Article - Estates and Trusts
21 Section ~~2-205(b)~~ 2-206(n) and 2-207
22 Annotated Code of Maryland
23 (1991 Replacement Volume and 2000 Supplement)

24 BY repealing and reenacting, with amendments,

1 Article - Tax - General
2 Section 2-702, 7-233, and 13-906
3 Annotated Code of Maryland
4 (1997 Replacement Volume and 2000 Supplement)

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

7 **Article - Estates and Trusts**

8 2-205.

9 (a) (1) It is the intent of this section that each register shall receive a fair
10 and adequate compensation for the effort and duties required of the register by the
11 register's office.

12 (2) The volume and character of work done by the register shall be in
13 comparison to the salary fixed by the Board of Public Works for each of the other
14 registers.

15 (b) (1) Each register is entitled to receive an annual salary of [not less than
16 \$6,000 and] not more than [\$75,000] \$85,000, to be determined in each instance by
17 the Board of Public Works.

18 (2) In determining the annual salary of the register, the Board of Public
19 Works shall be guided in the exercise of its discretion by:

20 (i) The population of the county determined by the last official
21 United States census;

22 (ii) The dollar volume of total fees and taxes collected and excess
23 fees turned over to the State for each of the preceding 5 years by the office of the
24 register for which the salary is being fixed; and

25 (iii) Other pertinent data which have relation to the reasonableness
26 of the salary in relation to the work done and volume handled by the office.

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

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

30 (2) Expenses include salaries of deputies and clerks, books, stationery,
31 office supplies, and other necessary and customary expenses of doing business.

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

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

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

7 (2) THE REGISTERS OF WILLS SHALL PAY THE FEES COLLECTED UNDER
8 § 2-206 OF THIS SUBTITLE INTO THE GENERAL FUND OF THE STATE.

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

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

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

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

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

20 2-206.

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

23 [2-207.

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

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

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

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

Article - Tax - General

2 2-702.

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

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

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

9 7-233.

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

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

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

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

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

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

22 13-906.

23 (a) In this section, "register" means the register of wills of a county.

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

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

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

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

9 SECTION 2. AND BE IT FURTHER ENACTED, That, pursuant to Article III,
10 Section 35 of the Constitution of Maryland, ~~this Act~~ the provisions of this Act
11 concerning the salary or compensation of a register of wills may not be construed to
12 extend or apply to the salary or compensation of ~~the~~ a register of wills in office on the
13 effective date of this Act, but the provisions of this Act concerning the salary or
14 compensation of ~~the~~ a register of wills shall take effect at the beginning of the next
15 following term of office.

16 SECTION 3. AND BE IT FURTHER ENACTED, That, ~~except as provided in~~
17 Section 2 of this Act, this Act shall take effect October 1, 2001 and shall be applicable
18 to all fiscal years beginning on or after July 1, 2002.