

HOUSE BILL 129
EMERGENCY BILL

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Q7

2002 Regular Session
2lr0775

By: **Delegate Conroy**

Introduced and read first time: January 15, 2002

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax - Estates of Victims of September 11, 2001 Terrorist Attacks**

3 FOR the purpose of exempting from the inheritance tax the receipt of property
4 received from certain decedents who died as a result of wounds or injury
5 incurred as a result of the terrorist attacks against the United States on
6 September 11, 2001; providing for the retroactive application of this Act; making
7 this Act an emergency measure; and generally relating to the inheritance tax
8 and estates of victims of the terrorist attacks against the United States on
9 September 11, 2001.

10 BY adding to

11 Article - Tax - General
12 Section 7-203(1)
13 Annotated Code of Maryland
14 (1997 Replacement Volume and 2001 Supplement)

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

17 **Article - Tax - General**

18 7-203.

19 (L) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE
20 INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF PROPERTY FROM A
21 DECEDENT WHO DIED AS A RESULT OF WOUNDS OR INJURY INCURRED AS A RESULT
22 OF THE TERRORIST ATTACKS AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.

23 (2) PARAGRAPH (1) OF THIS SUBSECTION DOES NOT APPLY TO A
24 DECEDENT WHOM THE REGISTER OF WILLS DETERMINES WAS A PERPETRATOR OF A
25 TERRORIST ATTACK AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be
27 applicable retroactively to the estates of all decedents who died as a result of wounds

1 or injury incurred as a result of the terrorist attacks against the United States on
2 September 11, 2001.

3 SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency
4 measure, is necessary for the immediate preservation of the public health or safety,
5 has been passed by a ye and nay vote supported by three-fifths of all the members
6 elected to each of the two Houses of the General Assembly, and shall take effect from
7 the date it is enacted.