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By: **Delegates Bohanan, O'Donnell, Wood, Pitkin, Hubbard, Conroy, Menes,
        Swain, Benson, Brown, Vallario, ~~and Frush~~ Frush, Bozman, and Cryor**
Introduced and read first time: February 8, 2002
Assigned to: Ways and Means and Judiciary

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Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 23, 2002

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CHAPTER_____

1  AN ACT concerning

2                    **Estates of Victims of September 11, 2001 Terrorist Attacks**

3  FOR the purpose of requiring the registers of wills to waive certain fees for the
4         administration of the estate of certain decedents who died as a result of wounds
5         or injury incurred on September 11, 2001 as a result of the terrorist attacks
6         against the United States on ~~September 11, 2001; providing that certain~~
7         ~~provisions of law do not prohibit an insurer from issuing a bond at no charge for~~
8         ~~the personal representative of an estate of a decedent who died as a result of~~
9         ~~wounds or injury incurred as a result of the terrorist attacks~~ that date;
10        exempting from the inheritance tax the receipt of property received from certain
11        decedents who died as a result of wounds or injury incurred on September 11,
12        2001 as a result of the terrorist attacks; providing for the retroactive application
13        of this Act; making this Act an emergency measure; and generally relating to
14        estates of victims of the terrorist attacks against the United States on
15        September 11, 2001.

16  ~~BY repealing and reenacting, with amendments,~~
17        ~~Article - Estates and Trusts~~
18        ~~Section 2-206(a)~~
19        ~~Annotated Code of Maryland~~
20        ~~(2001 Replacement Volume and 2001 Supplement)~~

21  ~~BY repealing and reenacting, with amendments,~~
22        ~~Article - Insurance~~
23        ~~Section 27-212(e)~~
24        ~~Annotated Code of Maryland~~

1 ~~(1997 Volume and 2001 Supplement)~~

2 ~~BY adding to~~
3 ~~Article - Tax - General~~
4 ~~Section 7-203(l)~~
5 ~~Annotated Code of Maryland~~
6 ~~(1997 Replacement Volume and 2001 Supplement)~~

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

9                       ~~**Article - Estates and Trusts**~~

10 ~~2-206.~~

11     ~~(a)~~     ~~(1)~~     ~~The registers of wills are entitled to charge and collect for the~~
12 ~~performance of their duties the fees in this section.~~

13           ~~(2)~~    ~~(I)~~     ~~EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS~~
14 ~~PARAGRAPH, THE REGISTER OF WILLS SHALL WAIVE ANY FEES UNDER THIS~~
15 ~~SECTION FOR THE ADMINISTRATION OF THE ESTATE OF A DECEDENT WHO DIED AS A~~
16 ~~RESULT OF WOUNDS OR INJURY INCURRED AS A RESULT OF THE TERRORIST~~
17 ~~ATTACKS AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.~~

18               ~~(II)~~    ~~SUBPARAGRAPH (I) OF THIS PARAGRAPH DOES NOT APPLY TO~~
19 ~~THE ESTATE OF A DECEDENT WHOM THE REGISTER OF WILLS DETERMINES WAS A~~
20 ~~PERPETRATOR OF A TERRORIST ATTACK AGAINST THE UNITED STATES ON~~
21 ~~SEPTEMBER 11, 2001.~~

22                      ~~**Article - Insurance**~~

23 ~~27-212.~~

24     ~~(e)~~    ~~This section does not prohibit an insurer from:~~

25           ~~(1)~~    ~~paying commissions or other compensation to licensed insurance~~
26 ~~producers; [or]~~

27           ~~(2)~~    ~~allowing or returning to its participating policyholders, members, or~~
28 ~~subscribers lawful dividends, savings, or unabsorbed premium deposits; OR~~

29           ~~(3)~~    ~~ISSUING A BOND AT NO CHARGE FOR THE PERSONAL~~
30 ~~REPRESENTATIVE OF AN ESTATE OF A DECEDENT WHO DIED AS A RESULT OF~~
31 ~~WOUNDS OR INJURY INCURRED AS A RESULT OF THE TERRORIST ATTACKS AGAINST~~
32 ~~THE UNITED STATES ON SEPTEMBER 11, 2001.~~

1 ~~**Article - Tax - General**~~

2 ~~7-203.~~

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

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

10 (a) (1) Notwithstanding any other provision of law and except as provided in
11 paragraph (2) of this subsection, the register of wills shall waive any fees authorized
12 under § 2-206 of the Estates and Trusts Article for the administration of the estate of
13 a decedent who died as a result of wounds or injury incurred on September 11, 2001
14 as a result of the terrorist attacks against the United States on that date.

15 (2) Paragraph (1) of this subsection does not apply to the estate of a
16 decedent whom the register of wills determines was a perpetrator of a terrorist attack
17 against the United States on September 11, 2001.

18 (b) (1) Notwithstanding any other provision of law and except as provided in
19 paragraph (2) of this subsection, the inheritance tax imposed under § 7-202 of the Tax
20 - General Article does not apply to the receipt of property from a decedent who died
21 as a result of wounds or injury incurred on September 11, 2001 as a result of the
22 terrorist attacks against the United States on that date.

23 (2) Paragraph (1) of this subsection does not apply to the estate of a
24 decedent whom the register of wills determines was a perpetrator of a terrorist attack
25 against the United States on September 11, 2001.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be
27 construed to apply retroactively and shall be applied to and interpreted to affect the
28 estates of all decedents who died as a result of wounds or injury incurred on
29 September 11, 2001 as a result of the terrorist attacks against the United States on
30 ~~September 11, 2001~~ that date.

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