

SENATE BILL 67
EMERGENCY BILL

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2002 Regular Session
2r0596
CF 2r0983

(PRE-FILED)

By: **Senators Green and Miller**

Requested: October 3, 2001

Introduced and read first time: January 9, 2002

Assigned to: Judicial Proceedings and Budget and Taxation

A BILL ENTITLED

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

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

20 BY repealing and reenacting, with amendments,
21 Article - Insurance
22 Section 27-212(e)
23 Annotated Code of Maryland
24 (1997 Volume and 2001 Supplement)

25 BY adding to
26 Article - Tax - General
27 Section 7-203(l)
28 Annotated Code of Maryland
29 (1997 Replacement Volume and 2001 Supplement)

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

3 **Article - Estates and Trusts**

4 2-206.

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

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

12 (II) SUBPARAGRAPH (I) OF THIS PARAGRAPH DOES NOT APPLY TO
13 THE ESTATE OF A DECEDENT WHOM THE REGISTER OF WILLS DETERMINES WAS A
14 PERPETRATOR OF A TERRORIST ATTACK AGAINST THE UNITED STATES ON
15 SEPTEMBER 11, 2001.

16 **Article - Insurance**

17 27-212.

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

19 (1) paying commissions or other compensation to licensed insurance
20 producers; [or]

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

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

27 **Article - Tax - General**

28 7-203.

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

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

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

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