

SENATE BILL 769
EMERGENCY BILL

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2002 Regular Session
2lr2682

By: **Senator Colburn**

Introduced and read first time: February 1, 2002

Assigned to: Judicial Proceedings and Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Estates of Members of Armed Forces Dying in Afghanistan**

3 FOR the purpose of requiring the registers of wills to waive certain fees for the
4 administration of the estates of certain decedents who died on January 20, 2002
5 while in active service of the Armed Forces of the United States in Afghanistan;
6 providing that certain provisions of law do not prohibit an insurer from issuing
7 a bond at no charge for the personal representative of an estate of a decedent
8 who died on January 20, 2002 while in active service of the Armed Forces of the
9 United States in Afghanistan; exempting from the inheritance tax the receipt of
10 property received from certain decedents who died on January 20, 2002 while in
11 active service of the Armed Forces of the United States in Afghanistan;
12 providing for the retroactive application of this Act; providing for the
13 termination of this Act; making this Act an emergency measure; and generally
14 relating to estates of certain members of the Armed Forces of the United States.

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) THE REGISTER OF WILLS SHALL WAIVE ANY FEES UNDER THIS
8 SECTION FOR THE ADMINISTRATION OF THE ESTATE OF A DECEDENT WHO DIED ON
9 JANUARY 20, 2002 WHILE IN ACTIVE SERVICE OF THE ARMED FORCES OF THE UNITED
10 STATES IN AFGHANISTAN.

11 **Article - Insurance**

12 27-212.

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

14 (1) paying commissions or other compensation to licensed insurance
15 producers; [or]

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

18 (3) ISSUING A BOND AT NO CHARGE FOR THE PERSONAL
19 REPRESENTATIVE OF AN ESTATE OF A DECEDENT WHO DIED ON JANUARY 20, 2002
20 WHILE IN ACTIVE SERVICE OF THE ARMED FORCES OF THE UNITED STATES IN
21 AFGHANISTAN.

22 **Article - Tax - General**

23 7-203.

24 (L) THE INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF PROPERTY
25 FROM A DECEDENT WHO DIED ON JANUARY 20, 2002 WHILE IN ACTIVE SERVICE OF
26 THE ARMED FORCES OF THE UNITED STATES IN AFGHANISTAN.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be
28 construed to apply retroactively and shall be applied to and interpreted to affect the
29 estates of all decedents who died on January 20, 2002 while in active service of the
30 Armed Forces of the United States in Afghanistan.

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 ye 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. It shall remain effective for a period of 3 years and, at the end

- 1 of the 3-year period, with no further action required by the General Assembly, this
- 2 Act shall be abrogated and of no further force and effect.