

SENATE BILL 769  
EMERGENCY BILL

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2002 Regular Session  
2lr2682

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By: **Senator Colburn**

Introduced and read first time: February 1, 2002

Assigned to: Judicial Proceedings and Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 21, 2002

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CHAPTER \_\_\_\_\_

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)~~

1 ~~BY adding to~~  
 2 ~~Article Tax General~~  
 3 ~~Section 7-203(1)~~  
 4 ~~Annotated Code of Maryland~~  
 5 ~~(1997 Replacement Volume and 2001 Supplement)~~

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

8 ~~Article Estates and Trusts~~

9 ~~2-206.~~

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

12 (2) ~~THE REGISTER OF WILLS SHALL WAIVE ANY FEES UNDER THIS~~  
 13 ~~SECTION FOR THE ADMINISTRATION OF THE ESTATE OF A DECEDENT WHO DIED ON~~  
 14 ~~JANUARY 20, 2002 WHILE IN ACTIVE SERVICE OF THE ARMED FORCES OF THE UNITED~~  
 15 ~~STATES IN AFGHANISTAN.~~

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 ON JANUARY 20, 2002~~  
 25 ~~WHILE IN ACTIVE SERVICE OF THE ARMED FORCES OF THE UNITED STATES IN~~  
 26 ~~AFGHANISTAN.~~

27 ~~Article Tax General~~

28 ~~7-203.~~

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

32 (a) Notwithstanding any other provision of law, the register of wills shall  
 33 waive any fees authorized under § 2-206 of the Estates and Trusts Article for the

1 administration of the estate of a decedent who died on January 20, 2002 while in  
2 active service of the Armed Forces of the United States in Afghanistan.

3 (b) Notwithstanding any other provision of law, the inheritance tax imposed  
4 under § 7-202 of the Tax - General Article does not apply to the receipt of property  
5 from a decedent who died on January 20, 2002 while in active service of the Armed  
6 Forces of the United States in Afghanistan.

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

11 SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency  
12 measure, is necessary for the immediate preservation of the public health or safety,  
13 has been passed by a ye and nay vote supported by three-fifths of all the members  
14 elected to each of the two Houses of the General Assembly, and shall take effect from  
15 the date it is enacted. It shall remain effective for a period of 3 years and, at the end  
16 of the 3-year period, with no further action required by the General Assembly, this  
17 Act shall be abrogated and of no further force and effect.