

Department of Legislative Services  
Maryland General Assembly  
2005 Session

FISCAL AND POLICY NOTE  
Revised

Senate Bill 51

(Senator Green)

Judicial Proceedings

Judiciary

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**Estates - Funeral Expenses - Allowance**

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This bill increases from \$5,000 to \$10,000 the maximum allowance for funeral expenses that a personal representative of an estate may expend without obtaining a special order from the Orphan's Court, when the will does not expressly authorize payment of the expenses without a court order. The increase does not apply to a small estate (value of \$30,000 or less, or in the case an estate where a surviving spouse is the sole heir, \$50,000 or less). The maximum allowance remains \$5,000 for a small estate.

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**Fiscal Summary**

**State Effect:** None. The bill is procedural in nature and would not directly affect governmental finances.

**Local Effect:** None.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Funeral expenses are allowed in the discretion of the Orphan's Court according to the condition and circumstances of the decedent. The funeral expense allowance for an estate is limited to \$5,000 unless the estate is solvent and a special order of the court has been obtained or the will expressly empowers the personal representative to pay expenses without a court order. If the property of a decedent has a value of \$30,000 or less as of the date of the death of the decedent (or \$50,000 or less if the surviving spouse is the sole heir), the estate may be administered in accordance with rules

established for “small estates” under State law. Chapter 693 of 1997 increased the maximum allowance for funeral expenses to \$5,000 from \$3,500.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Register of Wills, Department of Legislative Services

**Fiscal Note History:** First Reader - January 18, 2005  
mp/jr Revised - Senate Third Reader - March 28, 2005

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