

**Department of Legislative Services**  
Maryland General Assembly  
2007 Session

**FISCAL AND POLICY NOTE**  
**Revised**

House Bill 1168  
Ways and Means

(Delegate Doory)

Budget and Taxation

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**Maryland Estate Tax - Returns**

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This bill requires that a Maryland estate tax return be filed with the Comptroller instead of with the register of wills. The bill also alters the requirement that a register of wills certify to the Comptroller the amount of inheritance tax paid for a decedent under specified circumstances.

The bill takes effect July 1, 2007 and is applicable to decedents dying after December 31, 2006.

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**Fiscal Summary**

**State Effect:** None. The bill would not materially affect State operations or finances.

**Local Effect:** None.

**Small Business Effect:** None.

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**Analysis**

**Bill Summary:** Each register of wills must certify to the Comptroller the amount of inheritance tax paid for each decedent on the request for the certification from: (1) the Comptroller; (2) the personal representative of the decedent's estate; or (3) any person required to file a Maryland estate tax return with regard to property passing from the decedent.

**Current Law:** Maryland estate tax returns and inheritance tax returns must be filed with the county register of wills where the decedent resided at the time of death; however, the Revenue Administration Division of the Comptroller of the Treasury administers the estate tax.

**State Expenditures:** The Comptroller's Office indicates that administrative expenses associated with receiving estate tax returns are assumed to be minimal and absorbable within existing budgeted resources.

The registers of wills advise that the bill would not alter the operations of the registers' office as in most instances estate tax returns received by the registers are sent directly to the Comptroller's Office for processing. Returns are certified by the registers after they have been processed by the Comptroller's Office. As such, the bill essentially codifies current practice.

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### Additional Information

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Anne Arundel County, Garrett County, Montgomery County, Prince George's County, Register of Wills, Comptroller's Office, Department of Legislative Services

**Fiscal Note History:** First Reader - March 20, 2007  
nas/hlb Revised - House Third Reader - March 28, 2007

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Analysis by: Michael Sanelli

Direct Inquiries to:  
(410) 946-5510  
(301) 970-5510