

# SENATE BILL 961

Q7  
HB 1168/07 – W&M

8lr3403

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By: **Senators Brinkley, Colburn, Jacobs, and Munson**  
Introduced and read first time: February 28, 2008  
Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Estate Tax - Returns**

3 FOR the purpose of requiring that a Maryland estate tax return be filed with the  
4 Comptroller instead of with the register of wills; altering a requirement that a  
5 register of wills certify to the Comptroller the amount of inheritance tax paid for  
6 certain decedents under certain circumstances; providing for the application of  
7 this Act; and generally relating to the Maryland estate tax.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 7–232, 7–305, and 7–306  
11 Annotated Code of Maryland  
12 (2004 Replacement Volume and 2007 Supplement)

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

15 **Article – Tax – General**

16 7–232.

17 Each register shall certify to the Comptroller the amount of inheritance tax paid  
18 for each decedent [for whom a Maryland estate tax return is filed with the register]  
19 **ON THE REQUEST FOR THE CERTIFICATION FROM:**

20 **(1) THE COMPTROLLER;**

21 **(2) THE PERSONAL REPRESENTATIVE OF THE DECEDENT’S**  
22 **ESTATE; OR**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1                   **(3) ANY PERSON REQUIRED TO FILE A MARYLAND ESTATE TAX**  
2 **RETURN WITH REGARD TO PROPERTY PASSING FROM THE DECEDENT.**

3 7-305.

4           (a) If a federal estate tax return is required to be filed, the person  
5 responsible for filing the federal estate tax return shall complete, under oath, and file  
6 a Maryland estate tax return with the [register] **COMPTROLLER** 9 months after the  
7 date of the death of a decedent.

8           (b) If a federal estate tax return is not required to be filed but a federal  
9 estate tax return would be required to be filed if the applicable exclusion amount  
10 under § 2010(c) of the Internal Revenue Code were no greater than \$1,000,000, the  
11 person who would be responsible for filing the federal estate tax return shall complete,  
12 under oath, and file a Maryland estate tax return with the [register] **COMPTROLLER**  
13 9 months after the date of the death of the decedent.

14           (c) (1) After a person files a Maryland estate tax return, the person shall  
15 file an amended Maryland estate tax return with the [register] **COMPTROLLER** if the  
16 Maryland estate tax liability is increased because of:

17                   (i) a change in the federal gross estate, federal taxable estate,  
18 federal estate tax, or other change as determined under the Internal Revenue Code;

19                   (ii) after-discovered property;

20                   (iii) a correction to the value of previously reported property;

21                   (iv) a correction to the amount of previously claimed deductions;

22 or

23                   (v) any other correction to a previously filed return.

24           (2) The amended return shall be filed within 90 days after the later to  
25 occur of the date of the event that caused the increase in the Maryland estate tax  
26 liability or the date on which the person required to file an amended Maryland estate  
27 tax return learned or reasonably should have learned of the increase in the Maryland  
28 estate tax liability.

29 7-306.

30           (a) Except as provided in § 7-307 of this subtitle, the person responsible for  
31 filing the Maryland estate tax return under § 7-305 of this subtitle shall pay the  
32 Maryland estate tax to the Comptroller no later than 9 months after the date of the  
33 death of the decedent.

1           (b)    An extension of time to file the Maryland estate tax return granted by the  
2 Comptroller under § 7-305.1 of this subtitle does not extend the time for remitting the  
3 Maryland estate tax.

4           (c)    If an amended Maryland estate tax return is filed pursuant to § 7-305(c)  
5 of this subtitle, the person responsible for filing the amended Maryland estate tax  
6 return shall pay the additional Maryland estate tax developed on the amended  
7 Maryland estate tax return to the Comptroller when the amended Maryland estate tax  
8 return is filed with the [register] **COMPTROLLER**.

9           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
10 July 1, 2008, and shall be applicable to all decedents dying after December 31, 2007.