

**Department of Legislative Services**  
Maryland General Assembly  
2008 Session

**FISCAL AND POLICY NOTE**

Senate Bill 961  
Budget and Taxation

(Senator Brinkley, *et al.*)

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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, 2008 and is applicable to decedents dying after December 31, 2007.

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**Fiscal Summary**

**State Effect:** None. These administrative changes 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: • the Comptroller; • the personal representative of the decedent's estate; or • 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 significantly alter the operations of the registers' office. Estate tax returns are received and certified by the registers and are then sent to the Comptroller's Office for processing.

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### **Additional Information**

**Prior Introductions:** HB 1168 of 2007, a similar bill, received a favorable with amendments report from the House Ways and Means Committee and passed the House. The Senate Budget and Taxation Committee took no action on the bill.

**Cross File:** None.

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

**Fiscal Note History:** First Reader - March 18, 2008  
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