

# HOUSE BILL 1215

Q7  
HB 668/08 – W&M

9lr3098  
CF SB 785

---

By: **Delegates Hixson, Hucker, Kaiser, Mizeur, Montgomery, Niemann, Rice, and Ross**

Introduced and read first time: February 13, 2009

Assigned to: Ways and Means

---

Committee Report: Favorable with amendments

House action: Adopted

Read second time: April 7, 2009

---

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Inheritance Tax – Exemption – Domestic Partners**

3 FOR the purpose of providing an exemption from the inheritance tax for certain  
4 property that passes from a decedent to or for the use of a domestic partner of a  
5 decedent under certain circumstances; defining certain terms; providing for the  
6 application of this Act; and generally relating to an exemption from the  
7 inheritance tax for certain property that passes from a decedent to or for the use  
8 of a domestic partner of a decedent.

9 BY adding to  
10 Article – Tax – General  
11 Section 7–203(1)  
12 Annotated Code of Maryland  
13 (2004 Replacement Volume and 2008 Supplement)

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

16 **Article – Tax – General**

17 7–203.

18 (L) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE  
19 THE MEANINGS INDICATED.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1                   **(II) “DOMESTIC PARTNER” MEANS AN INDIVIDUAL WITH**  
 2 **WHOM ANOTHER INDIVIDUAL HAS ESTABLISHED A DOMESTIC PARTNERSHIP.**

3                   **(III) “DOMESTIC PARTNERSHIP” MEANS A RELATIONSHIP**  
 4 **BETWEEN TWO INDIVIDUALS ~~OF THE SAME SEX~~ THAT IS A DOMESTIC**  
 5 **PARTNERSHIP WITHIN THE MEANING OF § 6-101 OF THE HEALTH - GENERAL**  
 6 **ARTICLE.**

7                   **(2) IF THE DOMESTIC PARTNER OF A DECEDENT PROVIDES**  
 8 **EVIDENCE OF THE DOMESTIC PARTNERSHIP AS DESCRIBED IN § 6-101(B) OF**  
 9 **THE HEALTH - GENERAL ARTICLE, THE INHERITANCE TAX DOES NOT APPLY TO**  
 10 **THE RECEIPT OF AN INTEREST IN A JOINT PRIMARY RESIDENCE THAT:**

11                   **(I) AT THE TIME OF DEATH WAS HELD IN JOINT TENANCY**  
 12 **BY THE DECEDENT AND THE DOMESTIC PARTNER; AND**

13                   **(II) PASSES FROM THE DECEDENT TO OR FOR THE USE OF**  
 14 **THE DOMESTIC PARTNER.**

15                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
 16 July 1, 2009, and shall be applicable to all decedents dying on or after July 1, 2009.

Approved:

---

Governor.

---

Speaker of the House of Delegates.

---

President of the Senate.