

Department of Legislative Services
Maryland General Assembly
2013 Session

FISCAL AND POLICY NOTE

House Bill 658
Judiciary

(Delegate W. Miller)

Estates and Trusts - Forms for Modified Administration

This bill requires the register of wills for each county and Baltimore City to report to the Senate Judicial Proceedings Committee and the House Judiciary Committee, by December 31, 2013, (1) identifying all forms offered or accepted by the register of wills for filing for modified administration; (2) certifying that all forms identified are in compliance with a provision of the Estates and Trusts Article allowing for modified administration only where the residuary legatees or heirs at law of the decedent are limited to certain parties; and (3) identifying any changes to a form that is not found to be in compliance with that provision.

The bill takes effect July 1, 2013.

Fiscal Summary

State Effect: The bill can be handled with existing resources, but will divert register of wills staff away from other duties.

Local Effect: None.

Small Business Effect: None.

Analysis

Current Law: An election for modified administration may be filed by a personal representative of an estate within three months from the date of appointment if all residuary legatees of a testate decedent (those receiving property under a will) and the heirs at law of an intestate decedent (those receiving property from a deceased person

without a will) are limited to the personal representative and individuals or entities exempt from inheritance tax under specified provisions of the Tax-General Article (which include exemptions for specified family members and nonprofit organizations).

Background: Modified administration of an estate is subject to an expedited timetable for distribution of assets and closing of the estate and involves less extensive reporting. The registers of wills indicate that to date, 19,799 estates in Maryland have been processed under modified administration.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Judiciary (Administrative Office of the Courts); Register of Wills; Allan J. Gibber, Esq., *Gibber on Estate Administration*, 5th Edition; Department of Legislative Services

Fiscal Note History: First Reader - February 25, 2013
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