

SENATE BILL 177

Q7

5lr1658

By: **Senator Kasemeyer**

Introduced and read first time: January 30, 2015

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Estate Tax – Filing of Tax Returns**

3 FOR the purpose of altering certain requirements for filing certain estate tax returns so as
4 to require that they be filed with the Comptroller only; and generally relating to
5 filing Maryland estate tax returns.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 7–305(a) and (b)
9 Annotated Code of Maryland
10 (2010 Replacement Volume and 2014 Supplement)

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

13 **Article – Tax – General**

14 7–305.

15 (a) If a federal estate tax return is required to be filed, the person responsible for
16 filing the federal estate tax return shall complete, under oath, and file a Maryland estate
17 tax return with the Comptroller [or the register] 9 months after the date of the death of a
18 decedent.

19 (b) If a federal estate tax return is not required to be filed but a federal estate tax
20 return would be required to be filed if the applicable exclusion amount under § 2010(c) of
21 the Internal Revenue Code were no greater than the applicable exclusion amount specified
22 under § 7–309(b) of this subtitle, the person who would be responsible for filing the federal
23 estate tax return shall complete, under oath, and file a Maryland estate tax return with
24 the Comptroller [or the register] 9 months after the date of the death of the decedent.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
2 1, 2015.