

May 12, 2015

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
H-107 State House
Annapolis, MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed Senate Bill 177 – *Estate Tax – Filing of Tax Returns*.

This bill alters specified requirements for filing specified estate tax returns so as to require them to be filed 9 months after the date of death of the decedent and with the Comptroller only.

House Bill 828, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 177.

Sincerely,

Governor Lawrence J. Hogan, Jr.