SENATE BILL 276

By: **Senator Madaleno**
Introduced and read first time: January 20, 2017
Assigned to: Budget and Taxation

A BILL ENTITLED

1   AN ACT concerning

2   **Inheritance Tax – Exemption – Evidence of Domestic Partnership**

3   FOR the purpose of establishing that a certain affidavit is not required as evidence of a
4   domestic partnership to qualify for an exemption from the inheritance tax on the
5   receipt of an interest in certain real property held in joint tenancy that passes from
6   a decedent to a domestic partner; altering a certain definition; and generally relating
7   to the inheritance tax.

8   BY repealing and reenacting, with amendments,
9   Article – Tax – General
10   Section 7–203(l)
11   Annotated Code of Maryland
12   (2016 Replacement Volume)

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

Article – Tax – General

16   7–203.

17   (l)   (1)   (i)   In this subsection the following words have the meanings
18   indicated.

19   (ii)   "Domestic partner" means an individual with whom another
20   individual has established a domestic partnership.

21   (iii)   "Domestic partnership" means a relationship between two
22   individuals that is a domestic partnership within the meaning of § **[**6–101**]** **6–101(A)** of the
23   Health – General Article.

1   (2)   If the domestic partner of a decedent provides evidence of the domestic
2   partnership as described in § **[**6–101(b)**] 6–101(B)(2)** of the Health – General Article, the
3   inheritance tax does not apply to the receipt of an interest in a joint primary residence that:

4   (i)   at the time of death was held in joint tenancy by the decedent
5   and the domestic partner; and

6   (ii)   passes from the decedent to or for the use of the domestic partner.

7   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
8   1, 2017.