

SENATE BILL 1100

N2

7lr3666

By: **Senators Brochin and Kagan**

Introduced and read first time: February 17, 2017

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Intestate Estates – Inheritance by Surviving Parent – Repeal**

3 FOR the purpose of repealing a certain provision of law allowing a surviving parent to
4 inherit certain intestate property if there is a surviving spouse but no surviving
5 issue; and generally relating to intestate property inherited by a surviving spouse.

6 BY repealing and reenacting, with amendments,
7 Article – Estates and Trusts
8 Section 3–102
9 Annotated Code of Maryland
10 (2011 Replacement Volume and 2016 Supplement)

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

13 **Article – Estates and Trusts**

14 3–102.

15 (a) The share of a surviving spouse shall be as provided in this section.

16 (b) If there is a surviving minor child, the share shall be one-half.

17 (c) If there is no surviving minor child, but there is surviving issue, the share
18 shall be the first \$15,000 plus one-half of the residue.

19 [(d) If there is no surviving issue but a surviving parent, the share shall be the
20 first \$15,000 plus one-half of the residue.]

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 ~~[(e)] (D)~~ If there is no surviving issue [or parent], the share shall be the whole
2 estate.

3 ~~[(f)] (E)~~ For the purposes of this section, the net estate shall be calculated
4 without a deduction for the tax as defined in § 7–308 of the Tax – General Article.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 October 1, 2017.