

Chapter 503

(House Bill 1104)

AN ACT concerning

Inheritance Tax – Exemption – Evidence of Domestic Partnership

FOR the purpose of establishing that a certain affidavit ~~is not required~~ or certain other proof may be provided as evidence of a domestic partnership to qualify for an exemption from the inheritance tax on the receipt of an interest in certain real property held in joint tenancy that passes from a decedent to a domestic partner; altering a certain definition; and generally relating to the inheritance tax.

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

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

Article – Tax – General

7–203.

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

(ii) “Domestic partner” means an individual with whom another individual has established a domestic partnership.

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

(2) If the domestic partner of a decedent provides ~~evidence of the domestic partnership as described in § [6–101(b)]~~ **THE AFFIDAVIT DESCRIBED IN § 6–101(B)(1) OF THE HEALTH – GENERAL ARTICLE OR ANY TWO OF THE PROOFS OF DOMESTIC PARTNERSHIP LISTED UNDER § 6–101(B)(2)** of the Health – General Article, the inheritance tax does not apply to the receipt of an interest in a joint primary residence that:

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

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

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

Approved by the Governor, May 4, 2017.