

Chapter 647

(Senate Bill 792)

AN ACT concerning

Estates and Trusts – Registered Domestic Partnerships

FOR the purpose of establishing requirements for the registration and termination of domestic partnerships with the register of wills; repealing provisions on legitimacy and illegitimacy of children and providing for the parentage of a child born to registered domestic partners; requiring the register to recognize a relationship established under the law of another jurisdiction if the law of the jurisdiction is substantially similar to this Act and to establish, update, and maintain a certified list of jurisdictions recognized as having substantially similar laws; providing that the surviving partner of a registered domestic partnership qualifies for certain benefits; prohibiting a surviving partner of a registered domestic partnership from electing against a will under certain circumstances; altering provisions of law relating to an intestate estate and the share of the surviving spouse or surviving registered domestic partner; altering provisions of law relating to the distribution of a decedent's net estate, the appointing of a personal representative, and certain inheritance tax to include a surviving registered domestic partner; and generally relating to domestic partnerships.

BY repealing and reenacting, with amendments,

Article – Estates and Trusts

Section 1–101, 1–205, 1–206, 1–208, 3–102 through 3–104, 3–108, 3–201, and 5–104

Annotated Code of Maryland

(2022 Replacement Volume and 2022 Supplement)

BY adding to

Article – Estates and Trusts

Section 2–214

Annotated Code of Maryland

(2022 Replacement Volume and 2022 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 7–203(l)

Annotated Code of Maryland

(2022 Replacement Volume)

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

Article – Estates and Trusts

1–101.

(a) In [the estates of decedents law] **THIS ARTICLE** the following words have the meanings indicated.

(b) “Administrative probate” has the meaning stated in § 5–301 of this article.

(c) “Book” includes a form of electronic recordation.

(d) “Child” has the meaning stated in §§ 1–205 through 1–208 of this title.

(e) “County” includes Baltimore City.

(f) “Court” has the meaning stated in § 2–101 of this article.

(g) **“DOMESTIC PARTNERSHIP” HAS THE MEANING STATED IN § 6–101(A) OF THE HEALTH – GENERAL ARTICLE.**

(H) (1) “Environmental law” means a federal, State, or local law, rule, regulation, or ordinance that relates to the protection of the environment.

(2) “Environmental law” includes Title 16 of the Environment Article.

[(h)] (I) “Heir” means a person entitled to property of an intestate decedent pursuant to §§ 3–101 through 3–110 of this article.

[(i)] (J) (1) “Interested person” means:

(i) A person named as executor in a will;

(ii) A person serving as personal representative after judicial or administrative probate;

(iii) A legatee in being, not fully paid, whether the legatee’s interest is vested or contingent;

(iv) An heir even if the decedent dies testate, except that an heir of a testate decedent ceases to be an “interested person” when the register has given notice pursuant to § 2–210 or § 5–403(a) of this article; or

(v) An heir or legatee whose interest is contingent solely on whether some other heir or legatee survives the decedent by a stated period if the other heir or legatee has died within that period.

(2) “Interested person” includes:

(i) A minor or other person under a disability; or

(ii) The judicially appointed guardian, committee, conservator or trustee for such person, if any, and if none, then the parent or other person having assumed responsibility for such person.

[(j)] (K) “Issue” has the meaning stated in § 1–209 of this title.

[(k)] (L) “Judicial probate” has the meaning stated in § 5–401 of this article.

[(l)] (M) “Legacy” means any property disposed of by will, including property disposed of in a residuary clause and assets passing by the exercise by the decedent of a testamentary power of appointment.

[(m)] (N) (1) “Legatee” means a person who under the terms of a will would receive a legacy.

(2) “Legatee” includes a trustee.

(3) “Legatee” does not include a beneficiary of an interest under the trust.

[(n)] (O) “Letters” include letters testamentary and letters of administration.

[(o)] (P) “Maryland Rules” means the rules promulgated by the Court of Appeals of Maryland under the authority of the Constitution and laws of Maryland.

[(p)] (Q) “Net estate” means the property of the decedent exclusive of the family allowance and enforceable claims against the estate, except as used in §§ 3–102 and 3–203 of this article.

[(q)] (R) (1) “Personal representative” includes an executor or administrator.

(2) “Personal representative” does not include a special administrator.

[(r)] (S) (1) “Property” includes both real and personal property, and any right or interest therein.

(2) “Property” refers to:

(i) All real and personal property of a decedent; and

(ii) Any right or interest therein which does not pass, at the time of the decedent’s death, to another person by the terms of the instrument under which it is held, or by operation of law.

[(s)] (T) “Register” has the meaning stated in § 2–201 of this article.

(U) “REGISTERED DOMESTIC PARTNER” MEANS AN INDIVIDUAL IN A REGISTERED DOMESTIC PARTNERSHIP.

(V) “REGISTERED DOMESTIC PARTNERSHIP” MEANS A DOMESTIC PARTNERSHIP THAT IS REGISTERED IN ACCORDANCE WITH § 2–214 OF THIS ARTICLE.

[(t)] (W) “Representation” has the meaning stated in § 1–210 of this title.

[(u)] (X) “Special administrator” means an administrator appointed as provided in § 6–401 of this article.

(Y) “SURVIVING REGISTERED DOMESTIC PARTNER” MEANS THE REGISTERED DOMESTIC PARTNER OF A DECEDENT AT THE TIME OF THE DECEDENT’S DEATH.

[(v)] (Z) “Trust company” means an institution that is authorized to exercise trust or fiduciary powers and that:

(1) Is organized under the laws of this State as a State bank, trust company, or savings bank;

(2) Is organized under the laws of the United States and:

(i) Has its principal office in this State;

(ii) 1. Has an office in this State that is not its principal office;
and

2. Meets the definition of a trust institution under 12 U.S.C. § 1841(c)(2)(D); or

(iii) 1. Has an office in this State that is not its principal office;
and

2. Accepts deposits at its office in this State; or

(3) Is organized under the laws of another state as a bank, trust company, or savings bank and:

(i) 1. Has an office in this State that is not its principal office;

2. Meets the definition of a trust institution under 12 U.S.C. § 1841(c)(2)(D); and

3. Is a direct or indirect subsidiary of a bank holding company that has a direct or indirect bank, trust company, or savings bank subsidiary that has an office in this State at which deposits are accepted; or

(ii) 1. Has an office in this State that is not its principal office;
and

2. Accepts deposits at its office in this State.

[(w)] (AA) “Will” has the meaning stated in § 4–101 of this article.

1–205.

(a) A child includes:

(1) A [legitimate] **NATURAL** child, an adopted child, and [an illegitimate] A child to the extent provided in §§ 1–206 through 1–208 of this subtitle; and

(2) A child conceived from the genetic material of a person after the death of the person if:

(i) The person consented in a written record to use of the person’s genetic material for posthumous conception in accordance with the requirements of § 20–111 of the Health – General Article;

(ii) The person consented in a written record to be the parent of a child posthumously conceived using the person’s genetic material;

(iii) The child is born within 2 years of the person’s death; and

(iv) With respect to any trust, the person was the creator of the trust and the trust became irrevocable on or after October 1, 2012.

(b) A child does not include a stepchild, a foster child, or a grandchild or more remote descendant.

1–206.

(a) [(1)] A child born or conceived during a marriage **OR REGISTERED DOMESTIC PARTNERSHIP** is presumed to be the [legitimate] child of both spouses **OR REGISTERED DOMESTIC PARTNERS**.

[(2)] Except as provided in § 1–207 of this subtitle, a child born at any time after the child’s parents have participated in a marriage ceremony with each other, even if the marriage is invalid, is presumed to be the legitimate child of both parents.]

(b) (1) A child conceived by means of assisted reproduction during the marriage **OR REGISTERED DOMESTIC PARTNERSHIP** of the child's mother with the consent of the mother's spouse **OR REGISTERED DOMESTIC PARTNER** is the [legitimate] child of both spouses for all purposes.

(2) Consent of the mother's spouse **OR REGISTERED DOMESTIC PARTNER** is presumed.

(3) A child conceived by means of assisted reproduction after the death of the mother's spouse **OR REGISTERED DOMESTIC PARTNER** and using the genetic material of the mother's spouse **OR REGISTERED DOMESTIC PARTNER** is the [legitimate] child of both spouses **OR REGISTERED DOMESTIC PARTNERS** if the child qualifies as a child of the mother's spouse **OR REGISTERED DOMESTIC PARTNER** under § 1-205(a)(2) of this subtitle.

1-208.

(a) A child born to [parents] **OR CONCEIVED BY INDIVIDUALS** who [have not participated in a marriage ceremony with each other] **ARE NOT MARRIED OR IN A REGISTERED DOMESTIC PARTNERSHIP** is the child of the child's mother.

(b) A child born to [parents] **OR CONCEIVED BY INDIVIDUALS** who [have not participated in a marriage ceremony with each other] **ARE NOT MARRIED OR IN A REGISTERED DOMESTIC PARTNERSHIP** is the child of the [parent] **INDIVIDUAL** who did not give birth to the child if:

(1) The [parent] **INDIVIDUAL** has been judicially determined to be the child's [father] **PARENT** in an action brought under Title 5, Subtitle 10 of the Family Law Article, and that determination has not been modified or set aside; [or]

(2) The [parent] **INDIVIDUAL** and the child's mother consented to the conception of the child by means of assisted reproduction with the shared express intent to be the parents of the child, subject to the conditions under § 1-205(a)(2) of this subtitle if the child is conceived after the death of the [parent] **INDIVIDUAL; OR**

(3) THE CHILD'S MOTHER IDENTIFIES THE INDIVIDUAL AS THE OTHER BIOLOGICAL PARENT OF THE CHILD AND THE INDIVIDUAL AGREES.

(c) There is a rebuttable presumption that a child born to [parents] **OR CONCEIVED BY INDIVIDUALS** who [have not participated in a marriage ceremony with each other] **ARE NOT MARRIED OR IN A REGISTERED DOMESTIC PARTNERSHIP** is the child of an individual who did not give birth to the child if the individual:

- (1) Has acknowledged himself or herself, in writing, to be a parent of the child;
- (2) Has openly and notoriously recognized the child to be the individual's child; or
- (3) Has subsequently married **OR REGISTERED A DOMESTIC PARTNERSHIP WITH** the mother and has acknowledged himself or herself, orally or in writing, to be a parent of the child.

2-214.

(A) (1) SUBJECT TO THE REQUIREMENTS OF PARAGRAPH (2) OF THIS SUBSECTION, TWO INDIVIDUALS MAY REGISTER A DOMESTIC PARTNERSHIP BY FILING A DECLARATION OF DOMESTIC PARTNERSHIP WITH THE REGISTER OF WILLS IN THE COUNTY IN WHICH THE DOMESTIC PARTNERS ARE DOMICILED.

(2) A DECLARATION OF DOMESTIC PARTNERSHIP FILED WITH THE REGISTER OF WILLS SHALL:

(I) INCLUDE:

- 1. **THE FULL NAME OF EACH DOMESTIC PARTNER;**
- 2. **THE HOME ADDRESS OF EACH DOMESTIC PARTNER;**
- 3. **THE AGE OF EACH DOMESTIC PARTNER;**

AND

(II) BE SIGNED DIRECTLY BY EACH PARTY, OR BY ANOTHER INDIVIDUAL, AT THE EXPRESS DIRECTION OF THE PARTY AND IN THE PARTY'S PRESENCE;

(III) BE SIGNED IN THE PHYSICAL PRESENCE OF A NOTARY PUBLIC OR BEFORE A NOTARY PUBLIC THROUGH COMMUNICATION TECHNOLOGY IN ACCORDANCE WITH TITLE 18, SUBTITLE 2 OF THE STATE GOVERNMENT ARTICLE; AND

(IV) AFFIRM UNDER PENALTY OF PERJURY THAT EACH DOMESTIC PARTNER IS:

- 1. **AT LEAST 18 YEARS OLD;**

2. THE SOLE DOMESTIC PARTNER OF THE OTHER;
3. NOT MARRIED; AND
4. IN A COMMITTED RELATIONSHIP WITH THE OTHER INDIVIDUAL.

(B) THE REGISTER OF WILLS MAY REFUSE TO REGISTER A DOMESTIC PARTNERSHIP IF THE DECLARATION OF DOMESTIC PARTNERSHIP DOES NOT MEET THE REQUIREMENTS OF SUBSECTION (A)(2) OF THIS SECTION.

(C) THE REGISTER MAY CHARGE A FEE OF UP TO \$25 FOR THE FILING OF A DECLARATION OF DOMESTIC PARTNERSHIP.

(D) (1) THE REGISTER SHALL MAINTAIN ADEQUATE RECORDS OF DECLARATIONS OF DOMESTIC PARTNERSHIP, AMENDMENTS TO DECLARATIONS OF DOMESTIC PARTNERSHIP, AND TERMINATION STATEMENTS.

(2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, A DECLARATION OF DOMESTIC PARTNERSHIP FILED WITH A REGISTER OF WILLS IS A PUBLIC RECORD.

(3) THE REGISTER SHALL DENY INSPECTION OF THE PART OF A DECLARATION OF DOMESTIC PARTNERSHIP THAT CONTAINS THE HOME ADDRESS OF EITHER DOMESTIC PARTNER.

(E) (1) (I) EXCEPT AS PROVIDED UNDER PARAGRAPH (2) OF THIS SUBSECTION, A DOMESTIC PARTNERSHIP MAY BE TERMINATED BY FILING A DECLARATION OF TERMINATION WITH THE REGISTER.

(II) A DECLARATION OF TERMINATION SHALL:

1. BE SIGNED BY BOTH PARTIES; OR
2. IF THE DECLARATION OF TERMINATION IS NOT SIGNED BY BOTH PARTIES, INCLUDE A STATEMENT THAT A COPY OF THE DECLARATION OF TERMINATION HAS BEEN SERVED ON THE NONSIGNING PARTY.

(III) A DECLARATION OF TERMINATION FILED UNDER THIS PARAGRAPH IS EFFECTIVE 6 MONTHS AFTER THE DATE OF FILING.

(2) (I) IF A DOMESTIC PARTNERSHIP HAS BEEN ABANDONED BY ONE OF THE DOMESTIC PARTNERS, THE ABANDONED DOMESTIC PARTNER MAY FILE A DECLARATION OF TERMINATION NOT EARLIER THAN 6 MONTHS AFTER THE ABANDONMENT.

(II) A DECLARATION OF TERMINATION FILED UNDER THIS PARAGRAPH SHALL:

1. INCLUDE A STATEMENT THAT THE FILING PARTY HAS NOT BEEN IN CONTACT WITH THE NONFILING PARTY FOR AT LEAST 6 MONTHS PRECEDING THE DATE OF FILING; AND

2. IF THE LOCATION OF THE NONFILING PARTY IS KNOWN, INCLUDE A STATEMENT THAT A COPY OF THE DECLARATION OF TERMINATION HAS BEEN SERVED ON THE NONFILING PARTY.

(III) A DECLARATION OF TERMINATION FILED UNDER THIS PARAGRAPH IS EFFECTIVE IMMEDIATELY.

(F) (1) A REGISTERED DOMESTIC PARTNERSHIP TERMINATES IMMEDIATELY ON:

(I) CERTIFICATION OF MARRIAGE OF EITHER DOMESTIC PARTNER; OR

(II) THE DEATH OF EITHER DOMESTIC PARTNER.

(2) THIS SUBSECTION MAY NOT BE INTERPRETED TO TERMINATE ANY RIGHTS OR BENEFITS OTHERWISE ENJOYED BY OR OWED TO A SURVIVING REGISTERED DOMESTIC PARTNER.

(G) (1) THE SURVIVING PARTNER OF A REGISTERED DOMESTIC PARTNERSHIP SHALL QUALIFY FOR THE FOLLOWING BENEFITS:

(I) THE SHARE OF A SURVIVING SPOUSE OR SURVIVING REGISTERED DOMESTIC PARTNER OF AN INTESTATE DECEDENT IN ACCORDANCE WITH § 3-102 OF THIS ARTICLE;

(II) THE FAMILY ALLOWANCE FOR A SURVIVING SPOUSE OR SURVIVING REGISTERED DOMESTIC PARTNER OF AN INTESTATE DECEDENT IN ACCORDANCE WITH § 3-201 OF THIS ARTICLE;

(III) PRIORITY OF APPOINTMENT AS THE PERSONAL REPRESENTATIVE FOR A SURVIVING SPOUSE, SURVIVING REGISTERED DOMESTIC PARTNER, AND CHILDREN OF AN INTESTATE DECEDENT IN ACCORDANCE WITH § 5-104(3) OF THIS ARTICLE; AND

(IV) THE INHERITANCE TAX EXEMPTION UNDER § 7-203(L)(3) OF THE TAX – GENERAL ARTICLE.

(2) THE SURVIVING DOMESTIC PARTNER OF A REGISTERED DOMESTIC PARTNERSHIP IS NOT ENTITLED TO ELECT TO TAKE AN ELECTIVE SHARE OF THE ESTATE UNDER § 3-403 OF THIS ARTICLE.

(H) (1) IF THE LAWS OF ANOTHER JURISDICTION ESTABLISHING A RELATIONSHIP OTHER THAN MARRIAGE ARE SUBSTANTIALLY SIMILAR TO THE REQUIREMENTS OF THIS SECTION, THE RELATIONSHIP ESTABLISHED BY THE OTHER JURISDICTION SHALL BE RECOGNIZED AS A REGISTERED DOMESTIC PARTNERSHIP IN THE STATE.

(2) (I) THE REGISTER SHALL ESTABLISH, UPDATE, AND MAINTAIN A CERTIFIED LIST OF JURISDICTIONS WITH LAWS OF DOMESTIC PARTNERSHIP THAT ARE SUBSTANTIALLY SIMILAR TO THE PROVISIONS OF THIS SECTION.

(II) IF THE REGISTER HAS NOT CERTIFIED THAT THE LAWS OF ANOTHER JURISDICTION ARE SUBSTANTIALLY SIMILAR TO THE REQUIREMENTS OF THIS SECTION, BUT THE LAWS OF THAT JURISDICTION ESTABLISH A RELATIONSHIP, REGARDLESS OF THE TERM OR PHRASE USED BY THE JURISDICTION, THAT HAS THE RIGHTS AND RESPONSIBILITIES OF MARRIAGE, THE RELATIONSHIP SHALL BE RECOGNIZED BY THE REGISTER AS A REGISTERED DOMESTIC PARTNERSHIP IN THE STATE AND THE REGISTER SHALL INCLUDE THAT JURISDICTION IN THE CERTIFIED LIST UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH.

(3) THE REGISTER SHALL BROADLY CONSTRUE THE TERM “SUBSTANTIALLY SIMILAR” TO MAXIMIZE THE RECOGNITION OF RELATIONSHIPS FROM OTHER JURISDICTIONS AS REGISTERED DOMESTIC PARTNERSHIPS IN THE STATE.

3-102.

(a) [The] SUBJECT TO SUBSECTIONS (B) AND (C) OF THIS SECTION, THE share of a surviving spouse OR REGISTERED DOMESTIC PARTNER shall be [as provided in this section] THE ENTIRE INTESTATE ESTATE.

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

(c) If there is no surviving minor child, but there is surviving issue **WHO ARE NOT ISSUE OF THE SURVIVING SPOUSE OR REGISTERED DOMESTIC PARTNER**, the share shall be the first ~~[\$40,000]~~ **\$100,000** plus one-half of the residue.

~~[(d)~~ If there is no surviving issue but a surviving parent, and the surviving spouse and the decedent had been married for less than 5 years, the share shall be the first \$40,000 plus one-half of the residue.

(e) If there is no surviving issue but a surviving parent, and the surviving spouse and the decedent had been married for at least 5 years, the share shall be the whole estate.

(f) If there is no surviving issue or parent, the share shall be the whole estate.

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

3-103.

The net estate, exclusive of the share of the surviving spouse **OR REGISTERED DOMESTIC PARTNER**, or the entire net estate if there is no surviving spouse **OR REGISTERED DOMESTIC PARTNER**, shall be divided equally among the surviving issue, by representation as defined in § 1-210 of this article.

3-104.

(a) If there is no surviving issue, **SPOUSE, OR REGISTERED DOMESTIC PARTNER**, the personal representative shall distribute[, as prescribed in this section] **THE NET ESTATE, SUBJECT TO §§ 3-111 AND 3-112 OF THIS SUBTITLE, AS FOLLOWS:**

~~[(1)~~ If there is a surviving spouse, the net estate exclusive of the share of the surviving spouse; or

~~(2)~~ If there is no surviving spouse, the entire net estate.

(b) Subject to §§ 3-111 and 3-112 of this subtitle, the net estate shall be distributed:]

(1) To the surviving parents equally;

(2) If only one parent survives, to the survivor; or

(3) If neither parent survives, to the issue of the parents, by representation.

[(c)] (B) (1) If there is no surviving parent or issue of a parent, the net estate shall be distributed:

[(i)] One-half:

1. To the surviving paternal grandparents equally;
2. If only one paternal grandparent survives, to the survivor;

or

3. If neither paternal grandparent survives, to the issue of the paternal grandparents, by representation; and

[(ii)] One-half:

1. To the surviving maternal grandparents equally;
2. If only one maternal grandparent survives, to the survivor; or

survivor; or

3. If neither maternal grandparent survives, to the issue of the maternal grandparents, by representation]

(I) ONE-HALF TO EACH PAIR OF GRANDPARENTS EQUALLY;

(II) IF ONLY ONE GRANDPARENT OF A PAIR SURVIVES, ONE-HALF TO THE SURVIVOR; OR

(III) IF NEITHER GRANDPARENT OF A PAIR SURVIVES, ONE-HALF TO THE ISSUE OF THAT PAIR OF GRANDPARENTS, BY REPRESENTATION.

(2) In the event that neither of one pair of grandparents and none of the issue of either of that pair survives, the one-half share applicable shall be distributed to:

(i) The other pair of grandparents;

(ii) The survivor of the other pair of grandparents; or

(iii) The issue of either of the other pair of grandparents, in the same manner as prescribed for their half share.

[(d)] (1) If there is no surviving parent or issue of a parent, or surviving grandparent or issue of a grandparent, the net estate shall be distributed one-quarter to:

(i) Each pair of great-grandparents equally;

(ii) All to the survivor; or

(iii) If neither survives, all to the issue of either or of both of that pair of great-grandparents, by representation.

(2) In the event that neither member of a pair of great-grandparents nor any issue of either of that pair survives, the quarter share applicable shall be distributed equally among the remaining pairs of great-grandparents or the survivor of a pair or issue of either of a pair of great-grandparents, in the same manner as prescribed for a quarter share.]

[(e)] (C) (1) In this subsection, “stepchild” means the child of any spouse of the decedent, if the spouse was not divorced from the decedent.

(2) If there is no surviving blood relative entitled to inherit under this section, the net estate shall be divided into as many equal shares as there are:

(i) Stepchildren of the decedent who survive the decedent; and

(ii) Stepchildren of the decedent who did not survive the decedent but of whom issue did survive the decedent.

(3) (i) Each stepchild of the decedent who did survive the decedent shall receive one share.

(ii) The issue of each stepchild of the decedent who did not survive the decedent but of whom issue did survive the decedent shall receive one share apportioned by applying the pattern of representation set forth in § 1–210 of this article.

3–108.

[(a) Except as provided in subsection (b) of this section, property of an illegitimate person passes in accordance with the usual rules of intestate succession.]

[(b) The [father] PARENT or the [father’s] PARENT’S relations of [an illegitimate] A person can inherit only if the [illegitimate] person is treated as the child of the [father pursuant to] PARENT IN ACCORDANCE WITH § 1–205(a)(2) or § 1–208 of this article.

3–201.

(a) [The] A surviving spouse OR REGISTERED DOMESTIC PARTNER is entitled to receive an allowance of \$10,000 for personal use.

(b) An allowance of \$5,000 for the use of each unmarried child of the decedent who has not attained the age of 18 years at the time of the death of the decedent shall be paid by the personal representative as provided in § 13–501 of this article.

5–104.

In granting letters in administrative or judicial probate, or in appointing a successor personal representative, or a special administrator as provided in Title 6, Subtitle 4 of this article, the court and register shall observe the following order of priority, with any person in any one of the following paragraphs considered as a class:

- (1) The personal representatives named in a will admitted to probate;
- (2) The personal representatives nominated in accordance with a power conferred in a will admitted to probate;
- (3) The surviving spouse, **REGISTERED DOMESTIC PARTNER**, and children of an intestate decedent, or the surviving spouse of a testate decedent;
- (4) The residuary legatees;
- (5) The children of a testate decedent who are entitled to share in the estate;
- (6) The grandchildren of the decedent who are entitled to share in the estate;
- (7) Subject to §§ 3–111 and 3–112 of this article, the parents of the decedent who are entitled to share in the estate;
- (8) The brothers and sisters of the decedent who are entitled to share in the estate;
- (9) Other relations of the decedent who apply for administration;
- (10) The largest creditor of the decedent who applies for administration;
- (11) Any other person having a pecuniary interest in the proper administration of the estate of the decedent who applies for administration; or
- (12) Any other person.

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]:

1. UNDER § 6–101(a) of the Health – General Article; OR

2. REGISTERED IN ACCORDANCE WITH § 2–214 OF THE ESTATES AND TRUSTS ARTICLE.

(2) If the domestic partner of a decedent provides 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.

(3) FOR A DOMESTIC PARTNERSHIP REGISTERED IN ACCORDANCE WITH § 2–214 OF THE ESTATES AND TRUSTS ARTICLE, THE INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF PROPERTY THAT PASSES FROM THE DECEDENT TO OR FOR THE USE OF THE DOMESTIC PARTNER OF THE DECEDENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2023.

Approved by the Governor, May 16, 2023.