

## **Article - Estates and Trusts**

§3-102.

(a) Subject to subsections (b) and (c) of this section, the share of a surviving spouse or registered domestic partner shall be 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 \$100,000 plus one-half of the residue.

(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.