

Department of Legislative Services  
Maryland General Assembly  
2025 Session

FISCAL AND POLICY NOTE  
First Reader

Senate Bill 110 (Senator West)  
Judicial Proceedings

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**Estates and Trusts - Priority of Claims on an Estate - Unpaid Child Support**

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This bill prioritizes the payment of unpaid child support over certain other claims on an estate of a decedent (deceased person) with insufficient assets to pay all claims in full, placing it after “family allowances” in the order of priority and before “taxes due by the decedent” (see Current Law below for the existing order of priority).

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**Fiscal Summary**

**State Effect:** State revenues may decrease, but any decrease is likely limited, as discussed below. Expenditures are not affected.

**Local Effect:** Local government revenues may decrease, but any decrease is likely limited, as discussed below. Expenditures are not affected.

**Small Business Effect:** Potential meaningful.

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**Analysis**

**Current Law:** If the applicable assets of an estate are insufficient to pay all claims in full, the personal representative must make payment in the following order:

- (1) fees due to the register of wills;
- (2) costs and expenses of administration;
- (3) funeral expenses;
- (4) compensation of personal representatives, compensation for legal services, and commissions of licensed real estate brokers;
- (5) family allowances;

- (6) taxes due by the decedent;
- (7) reasonable medical, hospital, and nursing expenses of the last illness of the decedent;
- (8) rent payable by the decedent for not more than three months in arrears;
- (9) wages, salaries, or commission for services performed for the decedent within three months prior to the death of the decedent;
- (10) assistance paid under the Public Assistance to Adults Program (PAA) administered by the Department of Human Services; and
- (11) all other claims.

A preference may not be given in the payment of a claim over another claim of the same class, and a claim due and payable may not be preferred over claims not yet due.

Currently, a claim for unpaid child support due by the decedent falls under the last category of “all other claims.”

**State and Local Revenues:** State and/or local government revenues may decrease to the extent the bill’s placement of a claim for unpaid child support higher in the priority of claims on an estate causes a State or local government claim on the estate (such as for taxes due, assistance paid under PAA, or other claims that in the absence of the bill would be at the same level of priority as unpaid child support under the “all other claims” category) to not be paid or to be paid to a lesser extent. The extent of any decrease in State or local government revenues cannot be reliably estimated but is likely limited since any impact would only occur in very specific circumstances in which unpaid child support being placed higher in the priority of claims on an estate would directly cause a State or local government claim lower in priority to not be paid or to be paid to a lesser extent.

**Small Business Effect:** Small businesses that are creditors of an estate and whose claims are in a lower priority of payment as a result of the bill may be negatively affected.

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### **Additional Information**

**Recent Prior Introductions:** Similar legislation has not been introduced within the last three years.

**Designated Cross File:** HB 261 (Delegate Forbes) - Judiciary.

**Information Source(s):** Comptroller’s Office; Judiciary (Administrative Office of the Courts); Register of Wills; Department of Human Services; Department of Legislative Services

**Fiscal Note History:** First Reader - January 21, 2025  
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