

SENATE BILL 211

Q7

6lr1373

(PRE-FILED)

By: Senator Folden

Requested: October 28, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 Maryland Estate Tax – Repeal

3 FOR the purpose of repealing the Maryland estate tax; and generally relating to the
4 Maryland estate tax.

5 BY repealing

6 Article – Tax – General

7 Section 2–801 and 2–802 and the subtitle “Subtitle 8. Maryland Estate Tax Revenue
8 Distribution”; and 7–301 through 7–305, 7–305.1, and 7–306 through 7–309
9 and the subtitle “Subtitle 3. Maryland Estate Tax”

10 Annotated Code of Maryland

11 (2022 Replacement Volume and 2025 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
13 That Section(s) 2–801 and 2–802 and the subtitle “Subtitle 8. Maryland Estate Tax
14 Revenue Distribution”; and 7–301 through 7–305, 7–305.1, and 7–306 through 7–309 and
15 the subtitle “Subtitle 3. Maryland Estate Tax” of Article – Tax – General of the Annotated
16 Code of Maryland be repealed.

17 SECTION 2. AND BE IT FURTHER ENACTED, That the publisher of the
18 Annotated Code of Maryland, in consultation with and subject to the approval of the
19 Department of Legislative Services, shall correct, with no further action required by the
20 General Assembly, cross-references and terminology rendered incorrect by this Act. The
21 publisher shall adequately describe any correction that is made in an editor’s note following
22 the section affected.

23 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
24 1, 2026, and shall be applicable to decedents dying after June 30, 2026.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

