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HEARING DATE: March 2, 2022

BILL: SB0853

TITLE: Maryland Real Property Transfer-on-Death (TOD) Act

SDAT POSITION: Letter of Information

The State Department of Assessments and Taxation (SDAT) notes that SB0853 would be challenging to implement and pose major IT costs.

This legislation requires SDAT to develop and implement a registry for the registration of transfer-on-death deeds. The purpose of this bill is to transfer ownership of a property on the assessment records upon the death of the transferor indicated on the transfer-on-death.

SDAT is deeply concerned about the potential impacts of this legislation because the department will not be able to audit any documentation in the registry. This legislation does not address a cure process for disputed documents nor does it address how the transfer would take place from the clerk of the courts to SDAT.

This legislation extends an extremely difficult timeline for the implementation of the proposed major operational changes.

For these reasons, SDAT offers this Letter of Information and strongly urges a reconsideration of SB0853 in its current form.