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To: Maryland Senate – Budget and Taxation Committee

From: MSBA Estate & Trust Law Section

Date: February 21, 2023

Subject: SB 432– Inheritance Tax -- Repeal

Position: Oppose

While we take no position on the tax policy embodied by Senate Bill 432, Inheritance Tax – Repeal, the Estate and Trust Law Section of the Maryland State Bar Association (MSBA) nonetheless **opposes** the bill because it does not provide an alternate funding source for the Registers of Wills.

Members of our Section deal with numerous states in administering decedents’ estates. We have found Maryland’s probate process to be among the least burdensome in the nation. In large part, that efficiency stems from the professionalism and expertise of the Registers of Wills and their staffs.

The Registers’ offices are independently funded through probate fees and, to a much larger extent, the inheritance tax. Although we believe that the current structure of Maryland’s inheritance tax raises significant issues of fairness and creates problems of administrative complexity, repealing such tax as proposed by SB 432 without providing an adequate alternative funding source for the Registers of Wills would place the efficiency and effectiveness of their offices in jeopardy.

Probate can seem arcane to those not well versed in its nuances. Maryland’s Registers of Wills are vital partners in assisting our clients, and also help guide unrepresented families through a difficult time in life. Maintaining the high standards of their offices – which only can be accomplished with sufficient funding – is essential to maintaining Maryland’s effective probate system.

For these reasons, we oppose Senate Bill 432, unless an alternative funding source for maintaining the high quality of the Register of Wills’ offices is identified.



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