

HOUSE BILL 184

Q7

4lr0656

By: **Delegates Krebs, Afzali, Arentz, Aumann, Bates, Beitzel, Boteler, Cluster, Eckardt, Elliott, Fisher, Frank, George, Glass, Haddaway-Riccio, Hogan, Hough, Impallaria, Jacobs, Kipke, McComas, McDermott, McDonough, McMillan, W. Miller, Norman, O'Donnell, Otto, Parrott, Ready, Schuh, Schulz, Serafini, Smigiel, Stocksedale, Szeliga, and Wood**

Introduced and read first time: January 15, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Estate and Inheritance Taxes – Repeal**

3 FOR the purpose of repealing the inheritance tax; repealing the estate tax; providing
4 for the application of this Act; and generally relating to death taxes.

5 BY repealing

6 Article – Tax – General

7 Section 7–201 through 7–204, 7–207 through 7–211, 7–214 through 7–221,
8 7–224, 7–225, 7–228, and 7–231 through 7–234 and the subtitle “Subtitle

9 2. Inheritance Tax”; and 7–301 through 7–309 and the subtitle “Subtitle

10 3. Maryland Estate Tax”

11 Annotated Code of Maryland

12 (2010 Replacement Volume and 2013 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That Section(s) 7–201 through 7–204, 7–207 through 7–211, 7–214
15 through 7–221, 7–224, 7–225, 7–228, and 7–231 through 7–234 and the subtitle
16 “Subtitle 2. Inheritance Tax”; and 7–301 through 7–309 and the subtitle “Subtitle 3.
17 Maryland Estate Tax” of Article – Tax – General of the Annotated Code of Maryland
18 be repealed.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 2014, and shall be applicable to decedents dying after December 31, 2013.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

