N2 7lr1391 CF SB 73

By: Delegates Malone, Folden, S. Howard, Jacobs, Kittleman, McComas, W. Miller, Morgan, Rose, and Saab

Introduced and read first time: February 2, 2017 Assigned to: Health and Government Operations

A BILL ENTITLED

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1	AN ACT concerning
2	Estates and Trusts – Share of Intestate Estate Inherited by Surviving Spouse
3	FOR the purpose of increasing the share of the intestate estate of a decedent inherited by
4	a surviving spouse under certain circumstances; and generally relating to intestate
5	property inherited by a surviving spouse.
6	BY repealing and reenacting, with amendments,
7	Article – Estates and Trusts
8	Section 3–102
9	Annotated Code of Maryland
10	(2011 Replacement Volume and 2016 Supplement)
11	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
12	That the Laws of Maryland read as follows:
13	Article – Estates and Trusts

- 14 3–102.
- 15 (a) The share of a surviving spouse shall be as provided in this section.
- 16 (b) If there is a surviving minor child, the share shall be one—half.
- 17 (c) If there is no surviving minor child, but there is surviving issue, the share shall be the first [\$15,000] **\$100,000** plus one—half of the residue.
- 19 (d) If there is no surviving issue but a surviving parent, the share shall be the 20 first [\$15,000] **\$100,000** plus one-half of the residue.



HOUSE BILL 735

- 1 (e) If there is no surviving issue or parent, the share shall be the whole estate.
- 2 (f) For the purposes of this section, the net estate shall be calculated without a deduction for the tax as defined in \S 7–308 of the Tax General Article.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 5 October 1, 2017.