

SENATE BILL 276

Q7

7lr0981
CF HB 1104

By: **Senator Madaleno**

Introduced and read first time: January 20, 2017

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 13, 2017

CHAPTER _____

1 AN ACT concerning

2 **Inheritance Tax – Exemption – Evidence of Domestic Partnership**

3 FOR the purpose of establishing that a certain affidavit ~~is not required~~ or certain other
4 proof may be provided as evidence of a domestic partnership to qualify for an
5 exemption from the inheritance tax on the receipt of an interest in certain real
6 property held in joint tenancy that passes from a decedent to a domestic partner;
7 altering a certain definition; and generally relating to the inheritance tax.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – General

10 Section 7–203(l)

11 Annotated Code of Maryland

12 (2016 Replacement Volume)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
14 That the Laws of Maryland read as follows:

15 **Article – Tax – General**

16 7–203.

17 (l) (1) (i) In this subsection the following words have the meanings
18 indicated.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (ii) "Domestic partner" means an individual with whom another
2 individual has established a domestic partnership.

3 (iii) "Domestic partnership" means a relationship between two
4 individuals that is a domestic partnership within the meaning of § [6-101] **6-101(A)** of the
5 Health – General Article.

6 (2) If the domestic partner of a decedent provides ~~evidence of the domestic~~
7 ~~partnership as described in § [6-101(b)]~~ **THE AFFIDAVIT DESCRIBED IN § 6-101(B)(1)**
8 **OF THE HEALTH – GENERAL ARTICLE OR ANY TWO OF THE PROOFS OF DOMESTIC**
9 **PARTNERSHIP LISTED UNDER 6-101(B)(2)** of the Health – General Article, the
10 inheritance tax does not apply to the receipt of an interest in a joint primary residence that:

11 (i) at the time of death was held in joint tenancy by the decedent
12 and the domestic partner; and

13 (ii) passes from the decedent to or for the use of the domestic partner.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
15 1, 2017.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.