

# SENATE BILL 432

Q7  
HB 1707/18 – W&M

3lr1406

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By: **Senators Corderman, Bailey, Carozza, Folden, Ready, and Simonaire**  
Introduced and read first time: February 2, 2023  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax – Repeal**

3 FOR the purpose of repealing the inheritance tax; and generally relating to the inheritance  
4 tax.

5 BY repealing

6 Article – Tax – General

7 Section 2–701 and 2–702 and the subtitle “Subtitle 7. Inheritance Tax Revenue  
8 Distribution”; and 7–201 through 7–234 and the subtitle “Subtitle 2.  
9 Inheritance Tax”

10 Annotated Code of Maryland  
11 (2022 Replacement Volume)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
13 That Section(s) 2–701 and 2–702 and the subtitle “Subtitle 7. Inheritance Tax Revenue  
14 Distribution”; and 7–201 through 7–234 and the subtitle “Subtitle 2. Inheritance Tax” of  
15 Article – Tax – General of the Annotated Code of Maryland be repealed.

16 SECTION 2. AND BE IT FURTHER ENACTED, That the publisher of the  
17 Annotated Code of Maryland, in consultation with and subject to the approval of the  
18 Department of Legislative Services, shall correct, with no further action required by the  
19 General Assembly, cross–references and terminology rendered incorrect by this Act. The  
20 publisher shall adequately describe any correction that is made in an editor’s note following  
21 the section affected.

22 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
23 1, 2023, and shall be applicable to decedents dying after June 30, 2023.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

