

HOUSE BILL 1215

Q7
HB 668/08 – W&M

9lr3098
CF SB 785

By: **Delegates Hixson, Hucker, Kaiser, Mizeur, Montgomery, Niemann, Rice, and Ross**

Introduced and read first time: February 13, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax – Exemption – Domestic Partners**

3 FOR the purpose of providing an exemption from the inheritance tax for certain
4 property that passes from a decedent to or for the use of a domestic partner of a
5 decedent under certain circumstances; defining certain terms; providing for the
6 application of this Act; and generally relating to an exemption from the
7 inheritance tax for certain property that passes from a decedent to or for the use
8 of a domestic partner of a decedent.

9 BY adding to
10 Article – Tax – General
11 Section 7–203(l)
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2008 Supplement)

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

16 **Article – Tax – General**

17 7–203.

18 (L) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE
19 THE MEANINGS INDICATED.

20 (II) “DOMESTIC PARTNER” MEANS AN INDIVIDUAL WITH
21 WHOM ANOTHER INDIVIDUAL HAS ESTABLISHED A DOMESTIC PARTNERSHIP.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (III) **“DOMESTIC PARTNERSHIP” MEANS A RELATIONSHIP**
2 **BETWEEN TWO INDIVIDUALS OF THE SAME SEX THAT IS A DOMESTIC**
3 **PARTNERSHIP WITHIN THE MEANING OF § 6-101 OF THE HEALTH - GENERAL**
4 **ARTICLE.**

5 (2) **IF THE DOMESTIC PARTNER OF A DECEDENT PROVIDES**
6 **EVIDENCE OF THE DOMESTIC PARTNERSHIP AS DESCRIBED IN § 6-101(B) OF**
7 **THE HEALTH - GENERAL ARTICLE, THE INHERITANCE TAX DOES NOT APPLY TO**
8 **THE RECEIPT OF AN INTEREST IN A JOINT PRIMARY RESIDENCE THAT:**

9 (I) **AT THE TIME OF DEATH WAS HELD IN JOINT TENANCY**
10 **BY THE DECEDENT AND THE DOMESTIC PARTNER; AND**

11 (II) **PASSES FROM THE DECEDENT TO OR FOR THE USE OF**
12 **THE DOMESTIC PARTNER.**

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 July 1, 2009, and shall be applicable to all decedents dying on or after July 1, 2009.