SENATE BILL 785

By: Senators Robey and Madaleno
Introduced and read first time: February 6, 2009
Assigned to: Budget and Taxation

A BILL ENTITLED

AN ACT concerning

Inheritance Tax – Exemption – Domestic Partners

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

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

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

Article – Tax – General

7–203.

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

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

(III) “DOMESTIC PARTNERSHIP” MEANS A RELATIONSHIP BETWEEN TWO INDIVIDUALS OF THE SAME SEX THAT IS A DOMESTIC
(2) IF THE DOMESTIC PARTNER OF A DECEDED PROVIDES EVIDENCE OF THE DOMESTIC PARTNERSHIP AS DESCRIBED IN § 6–101(B) OF THE HEALTH – GENERAL ARTICLE, THE INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF AN INTEREST IN A JOINT PRIMARY RESIDENCE THAT:

(I) AT THE TIME OF DEATH WAS HELD IN JOINT TENANCY BY THE DECEDED AND THE DOMESTIC PARTNER; AND

(II) PASSES FROM THE DECEDED TO OR FOR THE USE OF THE DOMESTIC PARTNER.

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