

HOUSE BILL 1707

Q7

8lr3578

By: **Delegate Walker**

Introduced and read first time: February 16, 2018

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Inheritance Tax – Repeal**

3 FOR the purpose of repealing the inheritance tax; providing for the application of this Act;
4 and generally relating to the inheritance tax.

5 BY repealing

6 Article – Tax – General

7 Section 7–201 through 7–204, 7–207 through 7–211, 7–214 through 7–221,
8 7–224, 7–225, 7–228, and 7–231 through 7–234 and the subtitle “Subtitle 2.

9 Inheritance Tax”

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2017 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
13 That Section(s) 7–201 through 7–204, 7–207 through 7–211, 7–214 through 7–221, 7–224,
14 7–225, 7–228, and 7–231 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15 Article – Tax – General of the Annotated Code of Maryland be repealed.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 this Act shall take effect July
17 1, 2018, and shall be applicable to decedents dying after December 31, 2017.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

