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February 23, 2021

TO: The Honorable Anne R. Kaiser
Chair, Ways and Means Committee

FROM: The Office of the Attorney General

RE: HB 1015 – Real Property – Transfer to Heir – Exemption from Prepayment of Taxes –
Letter of Support

The Office of the Attorney urges this Committee to favorably report Delegate Hill's HB 1015. House Bill 1015 seeks to codify one of the Attorney General's COVID-19 Access to Justice Task Force's recommendations.¹ Like many other recommendations Task Force recommendation's primary objective is to "help Marylanders make health and life planning decision in a manner that protects themselves, their families, and their resources."²

Consistent with the Task Force's recommendation 22, House Bill 1015 exempts prepayment of taxes before the transfer of the property. This legislation will help "families deal with the cost of property transfers."³

For the foregoing reasons, the Office of the Attorney General urges the Ways and Means Committee to favorably report House Bill 1015.

cc: Members of the Ways and Means Committee

¹ See MD. ATT'Y GEN. BRIAN E. FROSH'S COVID-19 ACCESS TO JUST. TASK FORCE, CONFRONTING THE COVID-19 ACCESS TO JUSTICE CRISIS 33 (Jan. 2021), https://www.marylandattorneygeneral.gov/A2JC%20Documents1/AG_Covid_A2J_TF_Report.pdf ("Allow the heirs of an estate to receive the homeowner's tax credit to reduce the amount of real property taxes that the estate/heirs would otherwise be required to pay.").

² *Id.*

³ *Id.*