

Elizabeth A. Jones
10604 August Court
Williamsport, MD 21795

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The Honorable Guy Guzzone
Chair, Senate Budget and Taxation Committee
3 West Miller Senate Building
Annapolis, MD 21401

Dear Chairman Guzzone and Committee Members,

I am writing to you today in support of Senate Bill 432 – Inheritance Tax - Tax Repeal.


My sister and I were recently the co-executors of our uncle's estate. He had a will drawn up shortly after our aunt, passed away suddenly in 2016. In the will he included his two sisters, one nephew and three nieces, two of which were my sister and myself. My aunt and uncle had no children of their own. Due to family circumstances when we were young, along with our grandparents, they basically raised us kids.

We loved both him and my aunt very much. In our hearts as they were just like our parents. They always referred to us as "their kids!" As a family, we took care of them just as they took care of us and our children all our lives. They were always just a phone call away. I know I would not be the person I am today without the love and guidance I had from them while growing up.

In 2020, four years after my aunt's passing, our uncle also passed away. Their beautiful home, which they built together in 1972, was still the way it was the day she died. The process of emptying the home to prepare it to be sold was heart breaking. So many memorable fun times were held there and to this day, my heart hurts when I drive by it. It was like ripping apart a life of memories as it was our home too. It was filled with our childhood memories, toys, books, pictures and holiday decorations. Every room had something in it to remind us of how much they truly loved us kids.

However, at the end of the process, when the estate checks were all to be written we, the nieces and nephews, were all subjected to the inheritance tax. You all know situations exist where stepchildren who rarely see the last living non-biological parent or even children who are estranged from a family have been listed as heirs in a will. Yet they are NOT subjected to this tax. Taking all that into consideration, I truly feel that we, the nieces and nephews, were penalized by having to pay this tax in the end.

Now is the time for this unfair tax to be repealed. I therefore respectfully ask for a favorable vote on Senate Bill 432.


Elizabeth A. Jones
Washington County