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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Re: HB 179

Maryland Estate Tax – Portability – Time Period for Election

Position -- Support

Maryland estate tax portability permits a surviving spouse to claim the unused Maryland estate tax exemption of a deceased spouse. By electing portability, the surviving spouse utilizes both their own Maryland estate tax exemption, as well as any unused Maryland estate tax exemption of their deceased spouse. However, differing time periods for federal and state election periods results in confusion.

This bill creates parity between the federal government's five-year and Maryland's two-year election period thereby removing any confusion caused by the inconsistency between federal and state estate tax portability time periods for election.

The Maryland State Bar Association's Estate & Trust Law Section supports this bill. I am pleased to introduce Sarah H. B. Kahl, testifying on behalf of the MSBA. Sarah is Chair-elect, Maryland State Bar Association Estate and Trust Section Council, Chair, Legislative Committee, Maryland State Bar Association Estate and Trust Law Section, a CPA, and a partner at the law firm Venable LLP.