

~~(1991 Replacement Volume and 1999 Supplement)~~

~~BY repealing and reenacting, with amendments,~~

~~Article Tax General~~

~~Section 7 104, 7 118, 7 304, 7 305, 7 306, 13 101(e)(2), 13 302(b), 13 510(a),
13 601, 13 603, 13 701, 13 805, 13 806, 13 901(d), and 13 1104(d)~~

~~Annotated Code of Maryland~~

~~(1997 Replacement Volume and 1999 Supplement)~~

~~BY repealing and reenacting, with amendments, and transferring~~

~~Article Tax General~~

~~Section 7 228 and 7 231(e)~~

~~Annotated Code of Maryland~~

~~(1997 Replacement Volume and 1999 Supplement)~~

to be

~~Article Estates and Trusts~~

~~Section 2 213~~

~~Annotated Code of Maryland~~

~~(1991 Replacement Volume and 1999 Supplement)~~

BY renumbering

Article - Tax - General

Section 7-203(k) and (l), respectively

to be Section 7-203(j) and (k), respectively

Annotated Code of Maryland

(1997 Replacement Volume and 1999 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.

(b) The inheritance tax does not apply to the receipt of [the family allowance that a surviving spouse and minor children of a decedent are allowed under § 3-201 of the Estates and Trusts Article] PROPERTY THAT PASSES FROM A DECEDENT TO OR FOR THE USE OF:

- (1) A GRANDPARENT OF THE DECEDENT;
- (2) A PARENT OF THE DECEDENT;
- (3) A SPOUSE OF THE DECEDENT;
- (4) A CHILD OR OTHER LINEAL DESCENDANT OF THE DECEDENT;
- (5) A SPOUSE OF A CHILD OR OTHER LINEAL DESCENDANT OF THE DECEDENT;