

Approved April 27, 2004.

CHAPTER 145
(Senate Bill 860)

AN ACT concerning

Inheritance Tax - ~~Former~~ Stepchildren and ~~Former~~ Stepparents of a Decedent

FOR the purpose of ~~including~~ defining certain terms for purposes of certain inheritance tax exemptions to include former stepchildren and former stepparents within an exemption under the inheritance tax for certain property that passes from a decedent to or for the use of certain relatives of a decedent or to or for the use of a corporation owned by certain relatives of a decedent; altering a certain exemption under the inheritance tax to include spouses and lineal descendants of certain individuals within the exemption; providing for the application of this Act; and generally relating to the inheritance tax treatment of certain property passing from a decedent to or for the use of ~~former stepchildren or former stepparents~~ certain relatives of a decedent.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 7-203(b)

Annotated Code of Maryland

(1997 Replacement Volume and 2003 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) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "CHILD" INCLUDES A STEPCHILD OR FORMER STEPCHILD.

(III) "PARENT" INCLUDES A STEPPARENT OR FORMER STEPPARENT.

(2) The inheritance tax does not apply to the receipt of property that passes from a decedent to or for the use of:

(1) (I) a grandparent of the decedent;

(2) (II) a parent of the decedent;

(3) (III) a spouse of the decedent;