

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1979.

Approved May 29, 1978.

CHAPTER 863

(House Bill 83)

AN ACT concerning

Estates and Trusts - Small Estates

FOR the purpose of increasing the maximum amount of a decedent's estate to come under a small estate administration.

BY repealing and reenacting, with amendments,

Article - Estates and Trusts
 Section 5-601 and 5-605
 Annotated Code of Maryland
 (1974 Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article - Estates and Trusts

5-601.

If the property of the decedent subject to administration in Maryland is established to have a gross value of [\$5,000] \$7,500 or less, the estate may be administered in accordance with the provisions of §§ 5-602 through 5-607. An inheritance tax is not due or payable on a distribution from such estate.

5-605.

Property of the decedent discovered after the filing of the petition shall be reported immediately by supplemental petition. If no administration was had in accordance with § 5-603(a)(4) because of the failure to include after-discovered property in the original petition, the register shall direct appropriate proceedings. If after-discovered property increases the gross value of all property of the decedent to more than [\$5,000] \$7,500, any further proceeding may not be had under this subtitle, but the administration shall proceed under the other provisions of the estates of decedents law.