

a limitation on the amount of the Maryland estate tax; and applies the Act to decedents dying after December 31, 2005.

Senate Bill 2, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 1219.

Very truly yours,
Robert L. Ehrlich, Jr.
Governor

House Bill No. 1219

AN ACT concerning

Maryland Estate Tax

FOR the purpose of ~~altering a certain limit on the unified credit used for determining the Maryland estate tax; altering a certain definition under the Maryland estate tax; specifying that certain persons are required to file a Maryland estate tax return under certain circumstances; requiring the filing of certain amended Maryland estate tax returns under certain circumstances; authorizing the Comptroller to extend the time to file an estate tax return under certain circumstances; clarifying the due date for payment of the Maryland estate tax; clarifying the apportionment of the Maryland estate tax among certain persons in certain circumstances; providing for certain elections with respect to the Maryland estate tax; providing a certain limitation on the amount of the Maryland estate tax; clarifying when interest must be paid on unpaid Maryland estate tax; providing for the assessment of a certain penalty for underpayment of the Maryland estate tax under certain circumstances; providing certain periods of limitations for assessment of the Maryland estate tax under certain circumstances; providing for the application of this Act; defining a certain term; and generally relating to the Maryland estate tax.~~

BY repealing and reenacting, with amendments,

Article - Tax - General

~~Section 7-309(b)(3) 7-301(b), 7-302, 7-305, 7-306, 7-307(d), 7-308(b), 7-309, 13-601(d), and 13-1101~~

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

BY adding to

Article - Tax - General

Section 7-305.1 and 13-716

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: