

Article - Tax - General

7-300.

~~(b) (2) (i) IN THIS PARAGRAPH, "APPLICABLE EXCLUSION AMOUNT" MEANS THE APPLICABLE EXCLUSION AMOUNT WITHIN THE MEANING OF § 2010(C) OF THE INTERNAL REVENUE CODE.~~

7-301.

(b) "Estate" means the federal gross estate of a decedent, as determined by Subtitle B of the Internal Revenue Code, AS INCREASED BY ANY PROPERTY NOT OTHERWISE INCLUDED IN THE FEDERAL GROSS ESTATE THAT IS DEEMED TO BE INCLUDED PURSUANT TO § 7-309(B)(6) OF THIS SUBTITLE.

7-302.

Except as provided in § 7-303 of this subtitle, a tax is imposed on the transfer of the Maryland estate of each decedent who, at the time of death, was:

- (1) a resident of this State; or
- (2) a nonresident of this State whose estate includes[, for purposes of the federal estate tax,] any interest in:

(I) REAL PROPERTY PERMANENTLY LOCATED IN THIS STATE; or

(II) tangible personal property THAT HAS A TAXABLE SITUS [located] in this State.

7-305.

(a) [The] IF A FEDERAL ESTATE TAX RETURN IS REQUIRED TO BE FILED, THE person responsible for filing the federal estate tax return shall complete, under oath, and file a Maryland estate tax return with the register 9 months after the date of the death of a decedent.

(b) [If, after a person files a Maryland estate tax return for an estate, the federal estate tax on that estate is increased, the person shall file an amended Maryland estate tax return with the register when the person pays the additional federal tax.] IF A FEDERAL ESTATE TAX RETURN IS NOT REQUIRED TO BE FILED BUT A FEDERAL ESTATE TAX RETURN WOULD BE REQUIRED TO BE FILED IF THE APPLICABLE EXCLUSION AMOUNT UNDER 2010(C) OF THE INTERNAL REVENUE CODE WERE NO GREATER THAN \$1,000,000, THE PERSON WHO WOULD BE RESPONSIBLE FOR FILING THE FEDERAL ESTATE TAX RETURN SHALL COMPLETE, UNDER OATH, AND FILE A MARYLAND ESTATE TAX RETURN WITH THE REGISTER 9 MONTHS AFTER THE DATE OF THE DEATH OF THE DECEDENT.

(C) (1) AFTER A PERSON FILES A MARYLAND ESTATE TAX RETURN, THE PERSON SHALL FILE AN AMENDED MARYLAND ESTATE TAX RETURN WITH THE REGISTER IF THE MARYLAND ESTATE TAX LIABILITY IS INCREASED BECAUSE OF: