Ch. 551

## LAWS OF MARYLAND

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987 and shall apply to transfers of decedents dying on or after that date.

Approved May 14, 1987.

#### CHAPTER 551

(House Bill 1250)

### AN ACT concerning

Administration of Estates - Jurisdiction of Orphans' Court

the purpose of giving-the-orphans'-court-exclusive jurisdiction-over-the-opening-of-an-estate; repealing provisions that relate to the administration of estates by the circuit court; clarifying that under certain circumstances certain courts exercise the jurisdiction of the orphans' courts; and deleting a certain provision concerning the circuit court from the inheritance tax laws.

## BY-adding-to

Article---Estates-and-Trusts
Section-2-102(d)
Annotated-Code-of-Maryland
(1974-Replacement-Volume-and-1986-Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 153, 160, 161, 163, and 173 Annotated Code of Maryland (1980 Replacement Volume and 1986 Supplement)

#### BY repealing

Article 81 - Revenue and Taxes Section 159 Annotated Code of Maryland (1980 Replacement Volume and 1986 Supplement)

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

# Article---Estates-and-Trusts