

CHAPTER 183

(Senate Bill 903)

AN ACT concerning

Inheritance Tax

FOR the purpose of adding grandparents to the list of inheritors whose inheritance is taxed at a certain rate; and making stylistic changes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 149(a) and 150(a)  
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 81 - Revenue and Taxes

149.

(a) There is hereby levied and imposed a tax at the rate of one per centum on every one hundred dollars of the clear value of any and all property, having a taxable situs in this State, passing at the death of any resident or nonresident decedent, in trust or otherwise, to or for the use of the father, mother, husband, wife, children, GRANDFATHER, GRANDMOTHER, lineal descendants of [such] THE decedent, or any stepchild or stepparent of the decedent.

150.

(a) There is hereby levied and imposed a tax at the rate of ten per centum on every one hundred dollars of the clear value of any and all property having a taxable situs in this State, passing at the death of any resident or nonresident decedent, in trust or otherwise, to or for the use of any person or persons other than the father, mother, husband, wife, children, GRANDFATHER, GRANDMOTHER, or lineal descendants of [such] THE decedent or any stepchild or stepparent of the decedent; the rate of 1 percent shall apply to the amount of any joint savings account passing at the death of the decedent by survivorship to a spouse of a lineal descendant up to an aggregate of \$2000 for all accounts held jointly with any such spouse, any amount in excess of that amount to be taxed at the collateral rate provided in § 150. Provided, however, that nothing in this section shall apply to property passing to the State or to any county or city of the