

(b) -- Except as provided in subsection (c) SUBSECTIONS (E) THROUGH (F) of this section, the inheritance tax rate is 10% of the clear value of the property that passes from a decedent.

(c) -- The EXCEPT AS PROVIDED IN SUBSECTIONS (D) AND (F) OF THIS SECTION, THE inheritance tax rate is 1% of the clear value of:

(1) -- the property that passes from a decedent to or for the use of:

(i) -- a grandparent of the decedent;

(ii) -- a parent of the decedent;

(iii) -- a spouse of the decedent;

(iv) -- a child or other lineal descendant of the decedent;

or
(v) -- a stepparent or stepchild of the decedent;

(vi) -- a corporation if all of its stockholders OR A PARTNERSHIP IF ALL OF ITS PARTNERS consist of the surviving spouse, parents, stepparents, stepchildren, lineal descendants of the decedent, and spouses of the lineal descendants; and

(2) -- the first \$2,000 that passes from the decedent, by survivorship, to a spouse of a lineal descendant of the decedent from savings accounts that the decedent and spouse of the lineal descendant held jointly.

(d) -- If a decedent died on or before May 31, 1975, the rate of the inheritance tax is the rate in effect on the date of the decedent's death.

(E) -- FOR DECEDENTS WHO DIE ON OR AFTER JANUARY 1, 1989 BUT BEFORE JANUARY 1, 1991, THE COLLATERAL TAX RATE UNDER SUBSECTION (B) OF THIS SECTION IS 5%.

(F) -- FOR DECEDENTS WHO DIE ON OR AFTER JANUARY 1, 1991, THE INHERITANCE TAX RATE IS 0%.

7-305.

(a) -- The person responsible for filing REQUIRED TO FILE the federal estate tax return shall file a Maryland estate tax return with the register 15 9 months after the date of the death of a decedent.

7-306.