

~~[(c)] (D) The inheritance tax rate for property that passes from a decedent to or for the use of a brother or sister of the decedent is:~~

~~(1) 8% of the clear value of the property for decedents dying on or after July 1, 1999 but before July 1, 2000;~~

~~(2) 6% of the clear value of the property for decedents dying on or after July 1, 2000 but before July 1, 2001; and~~

~~(3) 5% of the clear value of the property for decedents dying on or after July 1, 2001.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 2-206(n), 2-207, 5-505, and 7-307 of Article — Estates and Trusts of the Annotated Code of Maryland be repealed.~~

~~SECTION 2. 3. AND BE IT FURTHER ENACTED, That Section(s) 1-101(j); 2-701 and 2-702 and the subtitle "Subtitle 7. Inheritance Tax Revenue Distribution"; 7-201 through 7-225, inclusive, 7-231(a) through (d), inclusive, 7-232 through 7-234, inclusive, and the subtitle "Subtitle 2. Inheritance Tax"; 13-511; 13-845 and the part "Part VII. Sale of Estate Property"; and 13-906 of Article — Tax — General of the Annotated Code of Maryland be repealed.~~

~~SECTION 3. 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~**Article — Business Regulation**~~

~~5-503.~~

~~(b) The interest of an owner of a burial lot or crypt that is held for the burial of the owner or others and not held as an investment is not:~~

- ~~(1) considered property;~~
- ~~(2) subject to attachment or execution for debt;~~
- ~~(3) subject to the insolvency laws of the State; OR~~
- ~~(4) to be inventoried in the estate of the owner[; or~~
- ~~(5) subject to inheritance taxes].~~

~~(c) The interest of an owner of a burial lot or crypt that is held as an investment and not held for the burial of the owner or others is:~~

- ~~(1) considered personal property;~~
- ~~(2) subject to attachment or execution for debt;~~
- ~~(3) subject to the insolvency laws of the State; AND~~
- ~~(4) to be inventoried in the estate of the owner[; and~~
- ~~(5) subject to inheritance taxes].~~