

SECTION 2. AND BE IT FURTHER ENACTED, That the Spending Affordability Committee shall include a recommendation in its final report of the 2002 interim as to the fiscal prudence of accelerating the phased-in increase of the earned income credit refund enacted under this Act.

~~SECTION 2.~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2001 and shall be applicable to all taxable years beginning after December 31, 2000.

Approved May 18, 2001.

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**CHAPTER 582**

**(Senate Bill 173)**

AN ACT concerning

**Estates and Trusts - Intestate Succession - Abandonment or Failure to Support *Minor* Child**

FOR the purpose of precluding a parent from inheriting ~~through a~~ by intestate succession from a minor child of the parent if the parent has abandoned the child or willfully failed to ~~pay child~~ contribute to the support of the child for a certain period of time; ~~making certain stylistic changes;~~ establishing that a parent shall be deemed to have abandoned a minor child under certain circumstances; clarifying that the distribution of a decedent's estate to the surviving parent or parents is subject to certain provisions of law; making clarifying that a surviving parent of a decedent is ineligible to be granted letters of administration or to be appointed as successor personal representative or a special administrator under certain circumstances; providing for the application of this Act; and generally relating to intestate succession.

BY repealing and reenacting, without amendments,  
Article - Estates and Trusts  
Section ~~3-101 and~~ 3-104(a)  
Annotated Code of Maryland  
(1991 Replacement Volume and 2000 Supplement)

BY repealing and reenacting, with amendments,  
Article - Estates and Trusts  
Section 3-104(b) and 5-104  
Annotated Code of Maryland  
(1991 Replacement Volume and 2000 Supplement)

BY adding to  
Article - Estates and Trusts  
Section 3-112