

~~(3) ISSUING A BOND AT NO CHARGE FOR THE PERSONAL REPRESENTATIVE OF AN ESTATE OF A DECEDENT WHO DIED AS A RESULT OF WOUNDS OR INJURY INCURRED AS A RESULT OF THE TERRORIST ATTACKS AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.~~

~~Article Tax General~~

~~7-203.~~

~~(L) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF PROPERTY FROM A DECEDENT WHO DIED AS A RESULT OF WOUNDS OR INJURY INCURRED AS A RESULT OF THE TERRORIST ATTACKS AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.~~

~~(2) PARAGRAPH (1) OF THIS SUBSECTION DOES NOT APPLY TO A DECEDENT WHOM THE REGISTER OF WILLS DETERMINES WAS A PERPETRATOR OF A TERRORIST ATTACK AGAINST THE UNITED STATES ON SEPTEMBER 11, 2001.~~

(a) (1) Notwithstanding any other provision of law and except as provided in paragraph (2) of this subsection, the register of wills shall waive any fees authorized under § 2-206 of the Estates and Trusts Article for the administration of the estate of a decedent who died as a result of wounds or injury incurred on September 11, 2001 as a result of the terrorist attacks against the United States on that date.

(2) Paragraph (1) of this subsection does not apply to the estate of a decedent whom the register of wills determines was a perpetrator of a terrorist attack against the United States on September 11, 2001.

(b) (1) Notwithstanding any other provision of law and except as provided in paragraph (2) of this subsection, the inheritance tax imposed under § 7-202 of the Tax - General Article does not apply to the receipt of property from a decedent who died as a result of wounds or injury incurred on September 11, 2001 as a result of the terrorist attacks against the United States on that date.

(2) Paragraph (1) of this subsection does not apply to the estate of a decedent whom the register of wills determines was a perpetrator of a terrorist attack against the United States on September 11, 2001.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect the estates of all decedents who died as a result of wounds or injury incurred on September 11, 2001 as a result of the terrorist attacks against the United States on September 11, 2001 that date.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved April 25, 2002.