

(4) ~~(IV)~~ a child OF THE DECEDENT or ~~other~~ A lineal descendant of A CHILD OF the decedent;

(5) ~~(V)~~ a spouse of a child OF THE DECEDENT or ~~other~~ A SPOUSE OF A lineal descendant OF A CHILD OF of the decedent;

(6) ~~a stepparent [or], stepchild, FORMER STEPPARENT, OR FORMER STEPCHILD~~ of the decedent;

(7) (VI) a brother or sister of the decedent; or

(8) (VII) a corporation if all of its stockholders consist of ~~the surviving spouse, parents, stepparents, stepchildren, FORMER STEPPARENTS, FORMER STEPCHILDREN, brothers, sisters, and lineal descendants of the decedent and spouses of the lineal descendants~~ INDIVIDUALS SPECIFIED IN ITEMS (I) THROUGH (VI) OF THIS PARAGRAPH.

SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of § 7-203(b)(1) of the Tax - General Article as enacted under this Act are intended to be corrective and clarifying in nature and shall be applicable retroactively.

~~SECTION 2.~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2004, and, except as provided in Section 2 of this Act, shall be applicable to all decedents dying on or after July 1, 2004.

Approved April 27, 2004.

CHAPTER 146

(Senate Bill 881)

AN ACT concerning

State's Right of Recovery - Grant Programs - Exemption for Lease of Federal Land

FOR the purpose of exempting real property leased from the federal government from the State's right to recover, under certain circumstances, certain funds disbursed to certain community mental health, addiction, and developmental disabilities facilities grant programs; exempting real property leased from the federal government from the State's right, under certain circumstances, to create a lien against real property for certain community mental health, addiction, and developmental disabilities facilities grant programs; making conforming changes; and generally relating to exempting property leased from the federal government from the State's right to recover funds disbursed to grant programs or to create a lien against the property.

BY repealing and reenacting, with amendments,

Article - Health - General

Section 24-606