tax purposes under the Internal Revenue Code, unless all beneficiaries agree that all of the trust estate shall be distributed to the spouse of the creator of the trust; or

(2) The provisions of the governing instrument make the trust qualify, in whole or in part, for a charitable deduction for United States estate tax, United States gift tax, or United States income tax purposes under the Internal Revenue Code, unless all beneficiaries agree that all of the trust estate shall be distributed to one or more beneficiaries that qualify for the charitable deduction under the Internal Revenue Code.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply to all trusts existing on or after June 1, 2004, regardless of the effective date of the governing instrument under which the trust was created.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2004.

Approved May 11, 2004.

CHAPTER 255

(Senate Bill 236)

AN ACT concerning

Motor Vehicle Liability Insurance - Personal Injury Protection Coverage - Waiver

FOR the purpose of providing that a waiver of certain personal injury protection benefits made by a person that is insured continuously by the insurer is effective until the waiver is withdrawn in writing; and generally relating to the waiver of personal injury protection benefits in connection with a motor vehicle liability insurance policy.

BY repealing and reenacting, with amendments,

Article - Insurance

Section 19-506

Annotated Code of Maryland

(2002 Replacement Volume and 2003 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Insurance

19-506.

(a) (1) If the first named insured does not wish to obtain the benefits described in § 19-505 of this subtitle, the first named insured shall make an affirmative written waiver of those benefits.