

distributed from certain small estates; providing that this Act is intended to be corrective and clarifying and shall be applicable retroactively to a certain date; making this Act an emergency measure; and generally relating to an inheritance tax exemption for property distributed from certain small estates.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 7-203(h)

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

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

Article – Tax – General

7-203.

(h) The inheritance tax does not apply to the receipt of property that [passes from a decedent if the] IS DISTRIBUTED FROM AN estate [of the decedent] THAT qualifies under § 5-601 of the Estates and Trusts Article for administration as a small estate.

SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of this Act are intended to be corrective and clarifying in nature, and shall be applicable retroactively to persons dying on or after January 1, 1989.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and 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.

May 26, 1992

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
State House
Annapolis, Maryland 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 423.

This bill would repeal the requirement in an appeal of a sentence of death that the Court of Appeals determine whether the sentence is excessive or disproportionate to the penalty imposed in similar cases.

House Bill 590, which was passed by the General Assembly and signed by me on May 12,