

**Intestacy Reform & Domestic Partnership Registry
Summary of Current Law and New Law**

	Current Law	New Law (Effective Oct. 1, 2023*)
Intestate Share of Surviving Spouse	<ul style="list-style-type: none"> • Surviving minor children. <ul style="list-style-type: none"> ○ ½ of the estate goes to surviving spouse; ½ to children. 	<ul style="list-style-type: none"> • Surviving minor children. <ul style="list-style-type: none"> ○ No change.
	<ul style="list-style-type: none"> • Surviving adult children of the decedent who are not children of the surviving spouse. <ul style="list-style-type: none"> ○ Surviving spouse receives \$40,000 plus ½ of the remainder and surviving children receive the other ½ of the remainder. 	<ul style="list-style-type: none"> • Surviving adult children of the decedent who are not also children of the surviving spouse. <ul style="list-style-type: none"> ○ Surviving spouse receives \$100,000 plus ½ of the remainder and surviving children receive the other ½ of the remainder.
	<ul style="list-style-type: none"> • All surviving adult children are children of both the decedent and surviving spouse. <ul style="list-style-type: none"> ○ Surviving spouse receives \$40,000 plus ½ of the remainder and surviving children receive the other ½ of the remainder. 	<ul style="list-style-type: none"> • All surviving adult children are children of both the decedent and surviving spouse. <ul style="list-style-type: none"> ○ Surviving spouse receives 100% of the estate.
	<ul style="list-style-type: none"> • No children but surviving parents. <ul style="list-style-type: none"> ○ If the decedent and surviving spouse were married less than 5 years, spouse receives \$40,000 plus ½ of the remainder and surviving parents receive the other ½ of the remainder. ○ If the decedent and surviving spouse were married at least 5 years, spouse receives 100% of the estate. 	<ul style="list-style-type: none"> • No children but surviving parents. <ul style="list-style-type: none"> ○ Surviving spouse receives 100% of the estate. ○ Eliminates distinction between marriages of more or less than 5 years.
Domestic Partners	<ul style="list-style-type: none"> • No Domestic Partnership Registry in Maryland. • Surviving Domestic Partner treated as legal stranger in an intestate estate with a limited inheritance tax exemption for jointly owned primary residence. • Limited exemption for inheritance tax for the surviving partner if there was a jointly owned primary residence; proof of partnership presented at death. • Surviving partner is subject to 10% inheritance tax on all other assets. 	<ul style="list-style-type: none"> • Domestic Partnership Registry managed by Registers of Wills. • Surviving domestic partner in a registered partnership treated same as spouse in an intestate estate. • Limited exemption for inheritance tax for the surviving partner if there was a jointly owned primary residence; proof of partnership presented at death; a registered partnership would automatically qualify. • Surviving partner is fully exempt from the inheritance tax if they were in a registered partnership.
Great-Grandparents and their descendants	<ul style="list-style-type: none"> • When there is no surviving spouse, descendants, parents, descendants of parents, grandparents, descendants of grandparents. <ul style="list-style-type: none"> ○ Heirs next in line to inherit would be great-grandparents and their descendants. These are very distant family members in many cases unknown to the decedent. 	<ul style="list-style-type: none"> • When there is no surviving spouse, descendants, parents, descendants of parents, grandparents, descendants of grandparents. <ul style="list-style-type: none"> ○ Heirs next in line to inherit would be stepchildren.
Terminology	<ul style="list-style-type: none"> • Describes children born of and not of a marriage as “legitimate” and “illegitimate.” • Describes grandparents as “maternal” and “paternal.” 	<ul style="list-style-type: none"> • Removes stigmatizing language, simplifies definition of child. • Describes first and second set of grandparents rather than identifying them by gender.

* For decedents dying on or after October 1st, 2023, based on date of death applied prospectively.