

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

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

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