

ESB 6347 - H AMD TO FIN COMM AMD (H-3753.1/26) **2298**
By Representative Scott

OUT OF ORDER 03/11/2026

1 On page 1, line 26, after "before" strike "July 1, 2026" and
2 insert "January 1, 2029"

3 On page 1, beginning on line 27, after "after" strike "July 1,
4 2026" and insert "January 1, 2029"

5 On page 1, line 29, after "(xi)" insert "(A)"

6 On page 1, line 30, after "2027" insert "and 2028"

7 On page 2, line 1, after "((~~\$3,000,000~~))" strike "\$2,193,000 by"
8 and insert "\$3,093,000 by the factor in (a)(xi)(C) of this
9 subsection.

10 (B) For estates of decedents dying in calendar year 2030 and each
11 calendar year thereafter, the amount in (a)(viii) of this subsection
12 must be adjusted annually, except as otherwise provided in this
13 subsection (1)(a)(xi). The annual adjustment is determined by
14 multiplying \$2,193,000 by the factor in (a)(xi)(C) of this
15 subsection.

16 (C) The factor is"

17 On page 2, line 4, after "\$1,000." insert the following:

18 "(D)"

19 On page 4, line 14, after "before" strike "July 1, 2026" and
20 insert "January 1, 2029"

21 On page 4, line 28, after "after" strike "July 1, 2026" and
22 insert "January 1, 2029"

23 On page 5, after line 21, insert the following:

24 "NEW SECTION. Sec. 3. This act takes effect January 1, 2029."

EFFECT: Delays the changes to the estate exclusion amount and the estate tax rate changes until January 1, 2029.

--- **END** ---