

Chapter 47

**(Senate Bill 689)**

AN ACT concerning

**Prince George’s County – Transfer Tax – Deputy Sheriffs**

FOR the purpose of extending a certain tax rate reduction under the Prince George’s County transfer tax to the sale of certain property to a Prince George’s County deputy sheriff under certain circumstances; and generally relating to the Prince George’s County transfer tax.

BY repealing and reenacting, with amendments,  
The Public Local Laws of Prince George’s County  
Section 10–187(b)(4)  
Article 17 – Public Local Laws of Maryland  
(2011 Edition, as amended)

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

**Article 17 – Prince George’s County**

10–187.

(b) (4) (A) Subject to the provisions of subparagraphs (B), (C), and (D) of this paragraph, for a sale of improved residential real property to a Prince George’s County police officer or deputy sheriff or a municipal police officer who operates in Prince George’s County who will occupy the property as a principal residence:

(i) The transfer tax authorized under Subsection (a) of this Section does not apply to the police officer’s or deputy sheriff’s first purchase of residential real property in Maryland that is located in Prince George’s County; and

(ii) The rate of the transfer tax authorized under Subsection (a) of this Section may not exceed 1.0% for the police officer’s **OR DEPUTY SHERIFF’S** second or subsequent purchase in Prince George’s County.

(B) If there are two (2) or more grantees, an exemption or rate reduction under this paragraph applies if at least one (1) grantee is a Prince George’s County police officer or deputy sheriff or a municipal police officer who operates in Prince George’s County.

(C) To qualify for an exemption or a rate reduction under this paragraph, at least one (1) grantee, other than a co–maker or guarantor, must:

and (i) Occupy the residence as the grantee's principal residence;

(ii) Be employed as a police officer or deputy sheriff by Prince George's County or a municipal corporation in Prince George's County for a minimum of three (3) years following the purchase of the residential property.

(D) If a police officer or deputy sheriff who receives an exemption or rate reduction under this paragraph fails to satisfy the requirements of subparagraph (C) of this paragraph, the police officer or deputy sheriff shall pay the balance of the transfer tax that would have been payable without the exemption or rate reduction.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2015.

**Approved by the Governor, April 14, 2015.**