

SENATE BILL 780

Q6

9lr2055

By: **Senator Waldstreicher**

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Transfer Tax – Transfers by Governmental Entities**

3 FOR the purpose of clarifying certain provisions of law relating to the application of the
4 transfer tax to certain instruments of writing that transfer property from or to
5 certain governmental entities; and generally relating to exemptions from the
6 transfer tax.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – Property
9 Section 13–207(a)(1)
10 Annotated Code of Maryland
11 (2012 Replacement Volume and 2018 Supplement)

12 BY adding to
13 Article – Tax – Property
14 Section 13–207(c)
15 Annotated Code of Maryland
16 (2012 Replacement Volume and 2018 Supplement)

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

19 **Article – Tax – Property**

20 13–207.

21 (a) An instrument of writing is not subject to transfer tax to the same extent that
22 it is not subject to recordation tax under:

23 (1) § 12–108(a) of this article (Transfer to government or public agency);

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(C) AN INSTRUMENT OF WRITING IS NOT SUBJECT TO THE TRANSFER TAX,**
2 **IF THE INSTRUMENT OF WRITING TRANSFERS PROPERTY FROM:**

3 **(1) THE UNITED STATES;**

4 **(2) THE STATE;**

5 **(3) AN AGENCY OF THE STATE; OR**

6 **(4) A POLITICAL SUBDIVISION IN THE STATE.**

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
8 1, 2019.