

SB 8/95 - B&T

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**By: Senator Haines**

Requested: November 13, 1995

Introduced and read first time: January 10, 1996

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: March 19, 1996

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CHAPTER \_\_\_\_

1 AN ACT concerning

2 **Recordation Tax - Payment and Collection**

3 FOR the purpose of providing for collection of the recordation tax by certain county  
4 officers instead of the clerks of the circuit court under certain circumstances;  
5 requiring certain county officers to deduct from the recordation tax and remit to the  
6 Comptroller a certain percentage for a certain fiscal year; and generally relating to  
7 the payment and collection of the recordation tax imposed on certain instruments.

8 BY repealing and reenacting, without amendments,  
9 Article - Tax - Property  
10 Section 1-101(e)  
11 Annotated Code of Maryland  
12 (1994 Replacement Volume and 1995 Supplement)

13 BY repealing and reenacting, with amendments,  
14 Article - Tax - Property  
15 Section 12-109(b) and 12-110(a) and (b)(1)  
16 Annotated Code of Maryland  
17 (1994 Replacement Volume and 1995 Supplement)

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

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1           **Article - Tax - Property**

2 1-101.

3           (e) "Collector" includes an officer of a county or municipal corporation who has a  
4 duty to collect or remit taxes.

5 12-109.

6           (b) (1) Except as provided in paragraph (2) of this subsection, the recordation  
7 tax on an instrument of writing or a security agreement recorded under subsection (a)(1)  
8 of this section in any county shall be paid to the COLLECTOR OR THE clerk of the circuit  
9 court for the county, AS DESIGNATED BY THE GOVERNING BODY OF THE COUNTY.

10           (2) In Prince George's County, the recordation tax on an instrument of  
11 writing or a security agreement recorded under subsection (a)(1) of this section shall be  
12 paid to the Director of Finance of Prince George's County.

13           (3) The recordation tax on a security agreement, articles of transfer, articles  
14 of merger, articles of consolidation or other documents which evidence a merger or  
15 consolidation of foreign corporations, foreign limited liability companies, or foreign  
16 limited partnerships filed with the Department shall be paid to the Department.

17 12-110.

18           (a) (1) Except as provided in subsections (c) through (e) of this section, in any  
19 county except Prince George's, the recordation tax collected by the COLLECTOR OR THE  
20 clerk of the circuit court shall be paid to the governing body of the county in which the  
21 recordation tax was collected.

22           (2) In Prince George's County the recordation tax is both paid to and  
23 collected by the Director of Finance of Prince George's County.

24           (b) (1) A person who offers for recordation an instrument of writing for  
25 property located in 2 or more counties shall submit to the COLLECTOR OR THE clerk of  
26 the circuit court for each county a certificate showing the apportionment of the total  
27 value of the property between each of the counties.

28           SECTION 2. AND BE IT FURTHER ENACTED, That, for any county other than  
29 Prince George's County, for Fiscal Year 1997 only, if the recordation tax under Title 12 of  
30 the Tax - Property Article is not collected by the clerk of the circuit court for the county,  
31 the officer of the county who collects the recordation tax shall deduct from the  
32 recordation tax collected and remit to the Comptroller the percentage that a clerk of the  
33 court is authorized to deduct under Article 17, § 74 of the Code.

34           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
35 July 1, 1996.

