
By: Senator Haines

Introduced and read first time: January 29, 1997
Assigned to: Budget and Taxation

A BILL ENTITLED

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 1996 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 1996 Supplement)

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

20 **Article - Tax - Property**

21 1-101.

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

24 12-109.

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

2

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

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

8 12-110.

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

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

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

19 SECTION 2. AND BE IT FURTHER ENACTED, That, for any county other than
20 Prince George's County, for Fiscal Year 1998 only, if the recordation tax under Title 12 of
21 the Tax - Property Article is not collected by the clerk of the circuit court for the county,
22 the officer of the county who collects the recordation tax shall deduct from the
23 recordation tax collected and remit to the Comptroller the percentage that a clerk of the
24 court is authorized to deduct under Article 17, § 74 of the Code.

25 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 1997.