

HOUSE BILL 141

Unofficial Copy  
Q6

1998 Regular Session  
8lr0630

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By: **Delegate Gordon**

Introduced and read first time: January 19, 1998

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2                                   **Recordation and Transfer Taxes - Transfers Between Spouses and Former**  
3                                   **Spouses**

4 FOR the purpose of altering a certain exemption under the recordation tax and State  
5 transfer tax for instruments of writing that transfer property between spouses  
6 or former spouses.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - Property  
9 Section 12-108(d)  
10 Annotated Code of Maryland  
11 (1994 Replacement Volume and 1997 Supplement)

12 BY repealing and reenacting, without amendments,  
13 Article - Tax - Property  
14 Section 13-207(a)(3)  
15 Annotated Code of Maryland  
16 (1994 Replacement Volume and 1997 Supplement)

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

19                                   **Article - Tax - Property**

20 12-108.

21 (d) An instrument of writing that transfers property between spouses or  
22 former spouses [in accordance with a property settlement or divorce decree] is not  
23 subject to recordation tax.

24 13-207.

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

1           (3)       § 12-108(d) of this article (Transfer between spouses);

2       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
3 July 1, 1998.