

HOUSE BILL 141

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Q6

1998 Regular Session  
8lr0630

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By: ~~Delegate Gordon~~ **Delegates Gordon and Bonsack**

Introduced and read first time: January 19, 1998

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 24, 1998

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CHAPTER \_\_\_\_\_

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:

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**Article - Tax - Property**

2 12-108.

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

6 13-207.

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

9 (3) § 12-108(d) of this article (Transfer between spouses);

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