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By: **Delegates O'Donnell and Owings**  
Introduced and read first time: February 3, 1999  
Assigned to: Ways and Means

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Committee Report: Favorable  
House action: Adopted  
Read second time: March 9, 1999

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Recordation and Transfer Taxes - Transfers Between Relatives**

3 FOR the purpose of adding certain relatives to the list of transferees included in a  
4 certain exemption under the recordation tax and State transfer tax.

5 BY repealing and reenacting, with amendments,  
6 Article - Tax - Property  
7 Section 12-108(c)  
8 Annotated Code of Maryland  
9 (1994 Replacement Volume and 1998 Supplement)

10 BY repealing and reenacting, without amendments,  
11 Article - Tax - Property  
12 Section 13-207(a)(2)  
13 Annotated Code of Maryland  
14 (1994 Replacement Volume and 1998 Supplement)

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

17 **Article - Tax - Property**

18 12-108.

19 (c) When property is transferred subject to a mortgage or deed of trust, the  
20 recordation tax does not apply to the principal amount of debt assumed by the

1 transferee, if the instrument of writing transfers the property from the transferor to

2 a:

- 3 (1) spouse or former spouse;
- 4 (2) son[ or], daughter, STEPSON, OR STEPDAUGHTER;
- 5 (3) parent OR STEPPARENT;
- 6 (4) son-in-law[ or], daughter-in-law, STEPSON-IN-LAW, OR  
7 STEPDAUGHTER-IN-LAW;
- 8 (5) parent-in-law OR STEPPARENT-IN-LAW; or
- 9 (6) grandchild OR STEPGRANDCHILD.

10 13-207.

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

- 13 (2) § 12-108(c) of this article (Transfer between relatives);

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
15 July 1, 1999.