
By: **Senators Haines and Middleton**
Introduced and read first time: January 28, 2000
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 by the clerks of the circuit court under certain circumstances;
5 requiring certain county officers to deduct from the recordation tax and remit to
6 the Comptroller a certain percentage for a certain fiscal year; and generally
7 relating to the payment and collection of the recordation tax imposed on certain
8 instruments.

9 BY repealing and reenacting, without amendments,
10 Article - Tax - Property
11 Section 1-101(e)
12 Annotated Code of Maryland
13 (1994 Replacement Volume and 1999 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article - Tax - Property
16 Section 12-109(b) and 12-110(a) and (b)(1)
17 Annotated Code of Maryland
18 (1994 Replacement Volume and 1999 Supplement)

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

21 **Article - Tax - Property**

22 1-101.

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

25 12-109.

26 (b) (1) Except as provided in paragraph (2) of this subsection, the
27 recordation tax on an instrument of writing or a security agreement recorded under

1 subsection (a)(1) of this section in any county shall be paid to the COLLECTOR OR THE
2 clerk of the circuit court for the county, AS DESIGNATED BY THE GOVERNING BODY OF
3 THE COUNTY.

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

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

12 12-110.

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

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

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

23 SECTION 2. AND BE IT FURTHER ENACTED, That, for any county other
24 than Prince George's County, for fiscal year 2001 only, if the recordation tax under
25 Title 12 of the Tax - Property Article is not collected by the clerk of the circuit court
26 for the county, the officer of the county who collects the recordation tax shall deduct
27 from the recordation tax collected and remit to the Comptroller the percentage that a
28 clerk of the court is authorized to deduct under § 2-213 of the Courts Article.

29 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
30 July 1, 2000.