
By: **Senator Miller**

Introduced and read first time: February 2, 2001

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County - Transfer Tax**

3 FOR the purpose of authorizing the County Commissioners of Calvert County to
4 impose, by ordinance, a transfer tax on certain instruments of writing; providing
5 certain exemptions from the transfer tax; defining a certain term; and generally
6 relating to authority for the imposition of a transfer tax in Calvert County.

7 BY adding to
8 The Public Local Laws of Calvert County
9 Section 5-401 to be under the new subtitle "Subtitle 4. Transfer Tax"
10 Article 5 - Public Local Laws of Maryland
11 (1986 Edition and July 1991 Supplement, as amended)

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

14 **Article 5 - Calvert County**

15 SUBTITLE 4. TRANSFER TAX.

16 5-401.

17 (A) IN THIS SECTION:

18 (1) "INSTRUMENT OF WRITING" MEANS A WRITTEN INSTRUMENT THAT
19 CONVEYS TITLE TO, OR A LEASEHOLD INTEREST IN, REAL PROPERTY;

20 (2) "INSTRUMENT OF WRITING" INCLUDES:

21 (I) A DEED OR CONTRACT;

22 (II) A LEASE;

23 (III) AN ASSIGNMENT OF A LESSEE'S INTEREST;

24 (IV) ARTICLES OF TRANSFER;

1 (V) ARTICLES OF MERGER OR OTHER DOCUMENT WHICH
2 EVIDENCES A MERGER OF FOREIGN CORPORATIONS OR FOREIGN LIMITED
3 PARTNERSHIPS; AND

4 (VI) ARTICLES OF CONSOLIDATION OR OTHER DOCUMENT WHICH
5 EVIDENCES A CONSOLIDATION OF FOREIGN CORPORATIONS; AND

6 (3) "INSTRUMENT OF WRITING" DOES NOT INCLUDE:

7 (I) A MORTGAGE, DEED OF TRUST, OR OTHER CONTRACT THAT
8 CREATES AN ENCUMBRANCE ON REAL PROPERTY; OR

9 (II) A SECURITY AGREEMENT, AS DEFINED IN § 12-101(E) OF THE
10 TAX - PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

11 (B) THE COUNTY COMMISSIONERS MAY IMPOSE A TRANSFER TAX ON AN
12 INSTRUMENT OF WRITING:

13 (1) RECORDED WITH THE CLERK OF THE CIRCUIT COURT FOR CALVERT
14 COUNTY; OR

15 (2) FILED WITH THE STATE DEPARTMENT OF ASSESSMENTS AND
16 TAXATION.

17 (C) A TRANSFER TAX UNDER THIS SECTION:

18 (1) SHALL BE ESTABLISHED BY ORDINANCE; AND

19 (2) DOES NOT APPLY TO:

20 (I) AN INSTRUMENT OF WRITING EXEMPT FROM THE STATE
21 TRANSFER TAX UNDER § 13-207 OF THE TAX - PROPERTY ARTICLE OF THE
22 ANNOTATED CODE OF MARYLAND; OR

23 (II) A TRANSFER OF LAND SUBJECT TO THE AGRICULTURAL LAND
24 TRANSFER TAX UNDER TITLE 13, SUBTITLE 3 OF THE TAX - PROPERTY ARTICLE OF
25 THE ANNOTATED CODE OF MARYLAND.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 July 1, 2001.