
By: **Prince George's County Delegation**

Introduced and read first time: February 9, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Transfer Tax - County Police Officers**
3 **PG 408-06**

4 FOR the purpose of providing an exemption from the Prince George's County transfer
5 tax for the sale of certain property to certain Prince George's County police
6 officers under certain circumstances; and generally relating to the Prince
7 George's County transfer tax.

8 BY repealing and reenacting, without amendments,
9 The Public Local Laws of Prince George's County
10 Section 10-187(a)(1)
11 Article 17 - Public Local Laws of Maryland
12 (2003 Edition, as amended)

13 BY adding to
14 The Public Local Laws of Prince George's County
15 Section 10-187(b)(4)
16 Article 17 - Public Local Laws of Maryland
17 (2003 Edition, as amended)

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

20 **Article 17 - Prince George's County**

21 10-187.

22 (a) (1) Except as provided in Subsection (b) of this Section, the County
23 Council is authorized and empowered to impose a tax at a rate not to exceed 1.4% of
24 the actual consideration paid or to be paid under every instrument of writing
25 conveying title to real property, or any interest therein, in the County, offered for
26 record and recorded in the County. Conveyances to the State, any agency of the State,
27 or any political Subdivision of the State shall not be subject to the tax imposed under
28 this Section.

1 (B) (4) (A) SUBJECT TO THE PROVISIONS OF SUBPARAGRAPHS (B), (C), AND
2 (D) OF THIS PARAGRAPH, THE TAX AUTHORIZED UNDER SUBSECTION (A) OF THIS
3 SECTION DOES NOT APPLY TO THE SALE OF IMPROVED RESIDENTIAL REAL
4 PROPERTY TO A PRINCE GEORGE'S COUNTY POLICE OFFICER WHO WILL OCCUPY THE
5 PROPERTY AS A PRINCIPAL RESIDENCE.

6 (B) IF THERE ARE TWO OR MORE GRANTEES, THE EXEMPTION
7 UNDER THIS PARAGRAPH APPLIES IF AT LEAST ONE GRANTEE IS A PRINCE GEORGE'S
8 COUNTY POLICE OFFICER.

9 (C) TO QUALIFY FOR THE EXEMPTION UNDER THIS PARAGRAPH, AT
10 LEAST ONE GRANTEE, OTHER THAN A COMAKER OR GUARANTOR, MUST:

11 (I) OCCUPY THE RESIDENCE AS THE GRANTEE'S PRINCIPAL
12 RESIDENCE; AND

13 (II) BE EMPLOYED AS A POLICE OFFICER BY PRINCE
14 GEORGE'S COUNTY FOR A MINIMUM OF 3 YEARS FOLLOWING THE PURCHASE OF THE
15 RESIDENTIAL PROPERTY.

16 (D) IF A POLICE OFFICER WHO RECEIVES THE EXEMPTION UNDER
17 THIS PARAGRAPH FAILS TO SATISFY THE REQUIREMENTS OF SUBPARAGRAPH (C) OF
18 THIS PARAGRAPH, THE POLICE OFFICER SHALL PAY THE BALANCE OF THE
19 TRANSFER TAX THAT WOULD HAVE BEEN PAYABLE WITHOUT THE EXEMPTION.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 2006.