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By: **St. Mary's County Delegation**

Introduced and read first time: February 10, 2006

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 31, 2006

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CHAPTER\_\_\_\_\_

1 AN ACT concerning

2 **Recordation Tax - Exemption for Transfers from a Government or Public**  
 3 **Agency**

4 FOR the purpose of exempting from recordation tax certain instruments of writing if  
 5 the transferor is the United States, the State, an agency of the State, or a  
 6 political subdivision of the State.

7 BY repealing and reenacting, with amendments,  
 8 Article - Tax - Property  
 9 Section 12-108(a)(1)  
 10 Annotated Code of Maryland  
 11 (2001 Replacement Volume and 2005 Supplement)

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

14 **Article - Tax - Property**

15 12-108.

16 (a) (1) Except as provided in paragraph (2) of this subsection, an instrument  
 17 of writing is not subject to recordation tax, if the instrument of writing transfers  
 18 property [to] TO, or grants a security interest to OR FROM:

19 (i) the United States;

20 (ii) the State;

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(iii) an agency of the State; or

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(iv) a political subdivision in the State.

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SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

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July 1, 2006.