

# HOUSE BILL 231

Q6  
HB 1397/06 – W&M

71r0634

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By: **St. Mary's County Delegation**  
Introduced and read first time: January 29, 2007  
Assigned to: Ways and Means

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## A BILL ENTITLED

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 2006 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  
17 instrument of writing is not subject to recordation tax, if the instrument of writing  
18 transfers property [to] **TO**, or grants a security interest to **OR FROM**:

19 (i) the United States;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1                   (ii)    the State;
- 2                   (iii)   an agency of the State; or
- 3                   (iv)    a political subdivision in the State.

4                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5   July 1, 2007.