

HOUSE BILL 654

Q8

(71r0573)

ENROLLED BILL

— *Ways and Means / Budget and Taxation* —

Introduced by **Prince George’s County Delegation**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o’clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Prince George’s County – Transfer Tax – Deputy Sheriffs**

3 **PG 409–07**

4 FOR the purpose of extending a certain exemption ~~and a certain tax rate reduction~~
5 under the Prince George’s County transfer tax to the sale of certain property to
6 a Prince George’s County deputy sheriff under certain circumstances; and
7 generally relating to the Prince George’s County transfer tax.

8 BY repealing and reenacting, without amendments,
9 The Public Local Laws of Prince George’s County

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber / conference committee amendments.



1 Section 10–187(a)(1)
 2 Article 17 – Public Local Laws of Maryland
 3 (2003 Edition, as amended)

4 BY repealing and reenacting, with amendments,
 5 The Public Local Laws of Prince George’s County
 6 Section 10–187(b)(4)
 7 Article 17 – Public Local Laws of Maryland
 8 (2003 Edition, as amended)
 9 (As enacted by Chapter 373 of the Acts of the General Assembly of 2006)

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

12 **Article 17 – Prince George’s County**

13 10–187.

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

21 (b) (4) (A) Subject to the provisions of subparagraphs (B), (C), and (D)
 22 of this paragraph, for a sale of improved residential real property to a Prince George’s
 23 County police officer **OR DEPUTY SHERIFF** or a municipal police officer who operates
 24 in Prince George’s County who will occupy the property as a principal residence:

25 (i) The transfer tax authorized under Subsection (a) of
 26 this Section does not apply to the police officer’s **OR DEPUTY SHERIFF’S** first
 27 purchase of residential real property in Maryland that is located in Prince George’s
 28 County; and

29 (ii) The rate of the transfer tax authorized under
 30 Subsection (a) of this Section may not exceed 1.0% for the police officer’s ~~**OR DEPUTY**~~
 31 ~~**SHERIFF’S**~~ second or subsequent purchase in Prince George’s County.

32 (B) If there are two or more grantees, an exemption or rate
 33 reduction under this paragraph applies if at least one grantee is a Prince George’s

1 County police officer **OR DEPUTY SHERIFF** or a municipal police officer who operates
2 in Prince George’s County.

3 (C) To qualify for an exemption or rate reduction under this
4 paragraph, at least one grantee, other than a comaker or guarantor, must:

5 (i) Occupy the residence as the grantee’s principal
6 residence; and

7 (ii) Be employed as a police officer **OR DEPUTY SHERIFF**
8 by Prince George’s County or a municipal corporation in Prince George’s County for a
9 minimum of 3 years following the purchase of the residential property.

10 (D) If a police officer **OR DEPUTY SHERIFF** who receives an
11 exemption or rate reduction under this paragraph fails to satisfy the requirements of
12 subparagraph (C) of this paragraph, the police officer **OR DEPUTY SHERIFF** shall pay
13 the balance of the transfer tax that would have been payable without the exemption or
14 rate reduction.

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.