

## **CHAPTER 248**

**(House Bill 654)**

AN ACT concerning

### **Prince George's County – Transfer Tax – Deputy Sheriffs**

**PG 409-07**

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

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

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

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

#### **Article 17 – Prince George's County**

10-187.

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

or any political Subdivision of the State shall not be subject to the tax imposed under this Section.

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

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

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

(B) If there are two or more grantees, an exemption or rate reduction under this paragraph applies if at least one grantee is a Prince George's County police officer **OR DEPUTY SHERIFF** or a municipal police officer who operates in Prince George's County.

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

(i) Occupy the residence as the grantee's principal residence; and

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

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

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

**Approved by the Governor, April 24, 2007.**