

HOUSE BILL 1006

Q6

11r1341

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

Introduced and read first time: February 11, 2011

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Transfer Tax – Exemption and Rate Reduction for**
3 **State's Attorneys**

4 **PG 419–11**

5 FOR the purpose of providing an exemption from the Prince George's County transfer
6 tax for the sale of certain property to a Prince George's State's Attorney, Deputy
7 State's Attorney, or Assistant State's Attorney for a first purchase of residential
8 real property in Prince George's County under certain circumstances; altering
9 the maximum rate of the Prince George's County transfer tax for the sale of
10 certain property to a Prince George's County State's Attorney, Deputy State's
11 Attorney, or Assistant State's Attorney who purchases the property in Prince
12 George's County for a second or subsequent time under certain circumstances;
13 defining a certain term; and generally relating to the Prince George's County
14 transfer tax.

15 BY repealing and reenacting, without amendments,
16 The Public Local Laws of Prince George's County
17 Section 10–187(a)(1)
18 Article 17– Public Local Laws of Maryland
19 (2003 Edition and 2005 Supplement, as amended)

20 BY repealing and reenacting, without amendments,
21 The Public Local Laws of Prince George's County
22 Section 10–187(b)(4)
23 Article 17– Public Local Laws of Maryland
24 (2003 Edition and 2005 Supplement, as amended)
25 (As enacted by Chapter 248 of the Acts of the General Assembly of 2007)

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 10-187.

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

9 (b) (4) **(A) IN THIS PARAGRAPH, "STATE'S ATTORNEY" INCLUDES**
10 **THE STATE'S ATTORNEY, DEPUTY STATE'S ATTORNEYS, AND ASSISTANT**
11 **STATE'S ATTORNEYS.**

12 ~~[(A)]~~**(B)** Subject to the provisions of subparagraphs ~~[(B), (C),~~
13 ~~and (D)]~~ **(C), (D), AND (E)** of this paragraph, for a sale of improved residential real
14 property to a Prince George's County **STATE'S ATTORNEY**, police officer, or deputy
15 sheriff or a municipal police officer who operates in Prince George's County who will
16 occupy the property as a principal residence:

17 (i) The transfer tax authorized under Subsection (a) of
18 this Section does not apply to the **STATE'S ATTORNEY'S**, police officer's, or deputy
19 sheriff's first purchase of residential real property in Maryland that is located in
20 Prince George's County; and

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

24 ~~[(B)]~~**(C)** If there are two or more grantees, an exemption or
25 rate reduction under this paragraph applies if at least one grantee is a Prince George's
26 County **STATE'S ATTORNEY**, police officer, or a deputy sheriff or a municipal police
27 officer who operates in Prince George's County.

28 ~~[(C)]~~**(D)** To qualify for an exemption or a rate reduction under
29 this paragraph, at least one (1) grantee, other than a comaker or guarantor, must:

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

32 (ii) Be employed as a **STATE'S ATTORNEY**, police officer,
33 or deputy sheriff by Prince George's County or a municipal corporation in Prince
34 George's County for a minimum of 3 years following the purchase of the residential
35 property.

1 ~~[(D)]~~(E) If a **STATE'S ATTORNEY**, police officer, or a deputy
2 sheriff who receives an exemption or rate reduction under this paragraph fails to
3 satisfy the requirements of subparagraph ~~[(C)]~~(D) of this paragraph, the **STATE'S**
4 **ATTORNEY**, police officer, or deputy sheriff shall pay the balance of the transfer tax
5 that would have been payable without the exemption or rate reduction.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2011.