

HOUSE BILL 1085

Q6

6lr0847

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

Introduced and read first time: February 11, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – State and County Transfer Taxes – Exemptions**

3 **PG 429–16**

4 FOR the purpose of exempting from the State and Prince George's County transfer taxes
5 instruments of writing that transfer certain residential real property to employees
6 of a certain federal law enforcement agency no later than a certain period of time
7 after the federal law enforcement agency is issued a certain use and occupancy
8 certificate; providing for the application of this Act; and generally relating to the
9 State and Prince George's County transfer taxes.

10 BY adding to

11 Article – Tax – Property

12 Section 13–207(c)

13 Annotated Code of Maryland

14 (2012 Replacement Volume and 2015 Supplement)

15 BY adding to

16 The Public Local Laws of Prince George's County

17 Section 10–187(b)(5)

18 Article 17 – Public Local Laws of Maryland

19 (2011 Edition, as amended)

20 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

21 That the Laws of Maryland read as follows:

22 **Article – Tax – Property**

23 13–207.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(C) AN INSTRUMENT OF WRITING THAT TRANSFERS RESIDENTIAL REAL**
2 **PROPERTY TO AN EMPLOYEE OF A FEDERAL LAW ENFORCEMENT AGENCY IN PRINCE**
3 **GEORGE'S COUNTY THAT IS ISSUED A USE AND OCCUPANCY CERTIFICATE BY THE**
4 **COUNTY ON OR AFTER JULY 1, 2016, IS NOT SUBJECT TO THE TRANSFER TAX IF:**

5 **(1) THE FEDERAL LAW ENFORCEMENT AGENCY INTENDS TO EMPLOY**
6 **AT LEAST 8,000 EMPLOYEES AT THE LOCATION FOR WHICH THE USE AND**
7 **OCCUPANCY CERTIFICATE IS ISSUED;**

8 **(2) THE EMPLOYEE OF THE FEDERAL LAW ENFORCEMENT AGENCY**
9 **WILL OCCUPY THE PROPERTY AS A PRINCIPAL RESIDENCE; AND**

10 **(3) THE EMPLOYEE PURCHASES THE PROPERTY NO LATER THAN 1**
11 **YEAR AFTER PRINCE GEORGE'S COUNTY ISSUES THE USE AND OCCUPANCY**
12 **CERTIFICATE TO THE FEDERAL LAW ENFORCEMENT AGENCY.**

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

14 10–187.

15 **(b) (5) THE TRANSFER TAX AUTHORIZED UNDER SUBSECTION (A) OF**
16 **THIS SECTION DOES NOT APPLY TO THE SALE OF RESIDENTIAL REAL PROPERTY TO**
17 **AN EMPLOYEE OF A FEDERAL LAW ENFORCEMENT AGENCY IN PRINCE GEORGE'S**
18 **COUNTY THAT IS ISSUED A USE AND OCCUPANCY CERTIFICATE BY THE COUNTY ON**
19 **OR AFTER JULY 1, 2016, IF:**

20 **(A) THE FEDERAL LAW ENFORCEMENT AGENCY INTENDS TO**
21 **EMPLOY AT LEAST 8,000 EMPLOYEES AT THE LOCATION FOR WHICH THE USE AND**
22 **OCCUPANCY CERTIFICATE IS ISSUED;**

23 **(B) THE EMPLOYEE OF THE FEDERAL LAW ENFORCEMENT**
24 **AGENCY WILL OCCUPY THE PROPERTY AS A PRINCIPAL RESIDENCE; AND**

25 **(C) THE EMPLOYEE PURCHASES THE PROPERTY NO LATER**
26 **THAN 1 YEAR AFTER THE COUNTY ISSUES THE USE AND OCCUPANCY CERTIFICATE**
27 **TO THE FEDERAL LAW ENFORCEMENT AGENCY.**

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
29 1, 2016, and shall be applicable to all instruments of writing recorded or filed on or after
30 July 1, 2016.