

Chapter 268

**(House Bill 465)**

AN ACT concerning

**State Department of Assessments and Taxation – Distribution of Recordation and Transfer Tax Revenues**

FOR the purpose of altering the distribution of revenue from certain recordation taxes and local transfer taxes collected by the State Department of Assessments and Taxation; and generally relating to the distribution of revenue from certain recordation and local transfer taxes.

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 12–110(d) and 13–404(d)  
Annotated Code of Maryland  
(2012 Replacement Volume and 2018 Supplement)

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

**Article – Tax – Property**

12–110.

(d) (1) The Department shall deduct the cost of administering the recordation tax from the taxes collected under this title and credit those revenues to the fund established under § 1–203.3 of the Corporations and Associations Article.

(2) After deducting the revenues required under paragraph (1) of this subsection, the recordation tax collected under §§ 12–103(d) and 12–117 of this title shall be [paid to the Comptroller. The Comptroller shall distribute the revenue to the counties in the ratio that the recordation tax collected in the prior fiscal year in each county bears to the total recordation tax collected in all counties in that year] **DISTRIBUTED TO THE COUNTY IN WHICH THE PROPERTY IS LOCATED.**

13–404.

(d) [(1)] The Department shall:

(a) of this section; [(i)] (1) collect any county transfer tax imposed under subsection

(ii) promptly remit the county transfer tax collected together with

copies of supporting documents to the Comptroller.

(2) From the revenue received, the Comptroller shall:]

[(i)] **(2)** deduct the cost to the Department of collecting county transfer tax under this section; and

[(ii)] **(3)** distribute the remainder of the revenue to the county in which the property that is transferred is located.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2019.

**Approved by the Governor, April 30, 2019.**