

Chapter 311

(House Bill 1405)

AN ACT concerning

Howard County – Transfer Tax – Collection by Director of Finance

Ho. Co. 30–19

FOR the purpose of requiring the Director of Finance of Howard County, instead of the Clerk of the Circuit Court of Howard County, to collect the county tax on the recordation of an instrument of writing that conveys title to real property; repealing a requirement that the Clerk of the Circuit Court pay to the Director of Finance the proceeds of the transfer tax in a certain manner; making clarifying and conforming changes; and generally relating to the collection of the transfer tax in Howard County.

BY repealing and reenacting, with amendments,
The Public Local Laws of Howard County
Section 20.301 and 20.304
Article 14 – Public Local Laws of Maryland
(1977 Edition and August 2008 Supplement, as amended)

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

Article 14 – Howard County

20.301.

The tax imposed by this section shall be levied at the rate of one percent of the actual consideration paid or to be paid for the conveyance of title and shall be collected by the [clerk of the circuit court prior to his accepting any such] **DIRECTOR OF FINANCE BEFORE THE CLERK OF THE CIRCUIT COURT MAY ACCEPT AN INSTRUMENT OF WRITING** for recordation.

20.304.

[The clerk of the circuit court shall pay over to the director of finance from time to time, under such procedures as the director of finance may specify, the proceeds of this tax.] The director of finance shall [hold such] **COLLECT AND DISTRIBUTE TRANSFER TAX** proceeds in the following manner: 25% in a special fund known as “The School Site Acquisition and Construction Fund,” and disbursements from this fund shall be made only for the purposes set forth in section 9.102 of the Howard County Code; 25% in a special fund known as “The Park Land Watershed Facilities Fund,” and disbursements from this

fund shall be made only for the purposes set forth in section 19.100 of the Howard County Code; and the remainder in the general fund of the county, with the stipulation that the county council shall budget this remainder as follows: 50% plus the interest thereon for the Howard County Agricultural Land Preservation Fund; 25% for community improvement and housing programs primarily serving low income individuals and families and the homeless and for urban renewal; and 25% for the acquisition or leasing of land for new fire house sites and training facilities and the construction and maintenance of fire house and training facilities, the acquisition and maintenance of fire equipment, and supplementation of financial needs of fire companies.

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

Approved by the Governor, April 30, 2019.