

Chapter 427

(House Bill 247)

AN ACT concerning

St. Mary's County – Transfer Tax – Sunset Extension

FOR the purpose of extending to a certain date the authority of the County Commissioners of St. Mary's County to impose a transfer tax on certain instruments of writing; and generally relating to the transfer tax in St. Mary's County.

BY repealing and reenacting, without amendments,
The Public Local Laws of St. Mary's County
Section 138–1B.
Article 19 – Public Local Laws of Maryland
(2007 Edition and 2022 Supplement, as amended)

BY repealing and reenacting, with amendments,
The Public Local Laws of St. Mary's County
Section 138–1F.
Article 19 – Public Local Laws of Maryland
(2007 Edition and 2022 Supplement, as amended)

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

Article 19 – St. Mary's County

138–1.

B. The County Commissioners may impose a transfer tax on an instrument of writing:

- (1) Recorded with the Clerk of the Circuit Court for St. Mary's County; or
- (2) Filed with the State Department of Assessments and Taxation.

F. The authority granted to impose a transfer tax under this section shall terminate and be of no effect after October 1, [2024] **2028**.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2023.

Approved by the Governor, May 3, 2023.