Article - Tax - Property

[Previous][Next]

§13–207.

(a) An instrument of writing is not subject to transfer tax to the same extent that it is not subject to recordation tax under:

(1) § 12–108(a) of this article (Transfer to government or public agency);

(2) § 12–108(c) of this article (Transfer between relatives and domestic partners);

(3) § 12–108(d) of this article (Transfer between spouses and domestic partners);

(4) § 12–108(e) of this article (Supplemental instrument);

(5) § 12–108(f) of this article (Previously recorded instrument);

(6) § 12–108(l) of this article (Judgments);

(7) § 12–108(n) of this article (Order of satisfaction);

(8) § 12–108(o) of this article (Participation agreement);

(9) § 12–108(p) of this article (Transfer of property between related business entities);

(10) § 12–108(q) of this article (Corporate or partnership conveyance);

(11) § 12–108(r) of this article (Land installment contracts);

(12) § 12–108(s) of this article (Options to purchase real property);

(13) § 12–108(t) of this article (Deed for prior contract of sale);

(14) § 12–108(u) of this article (Leases of 7 years or less);

(15) § 12–108(v) of this article (Mergers);

(16) § 12–108(w) of this article (Consolidations);

(17) § 12–108(x) of this article (Cooperative housing corporations);

(18) § 12–108(y) or (bb) of this article (Transfer from predecessor entity or real estate enterprise to limited liability company);

(19) § 12–108(z) of this article (Transfer from a Class I Railroad Carrier to its wholly owned limited liability company);

(20) § 12–108(aa) of this article (Transfers involving certain Maryland Stadium Authority affiliates);

(21) § 12–108(cc) of this article (Certain transfers to land trusts);

(22) § 12–108(dd) of this article (Transfer from an estate);

(23) § 12–108(ee) of this article (Transfer to a trust and transfer from a trust under specified circumstances);

(24) § 12–108(ff) of this article (Transfer from a certified community development financial institution);

(25) § 12–108(gg) of this article (Transfer of principal residence surrendered in bankruptcy); or

(26) § 12–108(hh) of this article (Transfer of real property within the Pimlico racing facility site, Pimlico site, Bowie Race Course Training Center property, or training facility site).

(b) (1) An instrument of writing that transfers agricultural land that the transferee is acquiring for the purpose of maintaining the character of the land as agricultural land is not subject to the transfer tax, if the transferee:

(i) is exempt from federal income tax under § 501(c)(3) of the Internal Revenue Code;

(ii) is incorporated, qualified, or registered to do business in the State;

(iii) has as its principal purpose the preservation of agricultural land, including the temporary ownership of an interest in land for the purpose of preserving the character of the land as agricultural land; and

(iv) has been certified by the Department as meeting the requirements of this paragraph.

(2) If a transferee notifies the Department at least 7 days before the date of transfer of property to the transferee, the Department shall notify, in writing, the clerk of the circuit court for the county in which the property being transferred is located of the name and address of each transferee that has been certified under paragraph (1) of this subsection.

(c) An instrument of writing is not subject to the transfer tax, if the instrument of writing transfers property from:

(1) the United States;

(2) the State;

(3) an agency of the State; or

(4) a political subdivision in the State.

[Previous][Next]