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CIRCUIT COURT
JUDGE
BALTIMORE COUNTY
CHAIR

HON. RICHARD SANDY
CIRCUIT COURT
JUDGE
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VICE-CHAIR



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MARYLAND JUDICIAL COUNCIL LEGISLATIVE COMMITTEE

MEMORANDUM

TO: Senate Judicial Proceedings Committee
Senate Budget and Taxation Committee

FROM: Legislative Committee
Suzanne D. Pelz, Esq.
410-260-1523

RE: Senate Bill 725
Transfer of Real Property – Recordation Certification and State
Transfer Tax (Land Transfer Accountability Act)

DATE: February 11, 2026
(3/5)

INFORMATIONAL COMMENT PAPER

The Judiciary respects the separation of powers doctrine and acknowledges the policy-making authority of the legislative branch. As such, the Judiciary has no position on the policy aims of this legislation.

The Judiciary only writes to request some clarification on the language of the bill. The bill discusses a new fee, but it does not state who collects this fee. It only states that the fee will be going to the general fund. Also, on page 6 line 4, the transfer tax is 2% of the value as determined by State Department of Assessments and Taxation, if the United States was the most recent title holder. It is unclear if that information will be in the certificate of compliance that would be filed with the recording, and if the certificate is going to be recorded with the deed. Finally, the bill is not specific on whether only transfer tax will be collected or recordation tax will be collected as well.

cc. Hon. Jeff Waldstreicher
Judicial Council
Legislative Committee
Kelley O'Connor