

## CHAPTER 164

(House Bill 323)

AN ACT relating to the Montgomery County transfer tax, to reenact with amendments Section 2-127(b) of the Montgomery County Code 1965, as amended, to clarify the fact that exemptions from the transfer tax are only granted to hospital, charitable, or religious organizations, associations, or corporations which are also non-profit, and to restrict the exemption provisions to the transferor under subsection (a) (1) of this Section.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 2-127(b) of the Montgomery County Code 1965, as amended, be and it is hereby reenacted with amendments to read as follows :

Sec. 2-127. Real Property Transfer Tax.

(b) ~~Exceptions.~~ EXEMPTIONS. No transfer of any interest in such property shall be taxed hereunder where the transfer is to any nonprofit [.] hospital [.] or nonprofit religious or charitable organization, association or corporation, nor to any municipal, county or state government, or instrumentalities, agencies or political subdivisions thereof. *Provided, however, no exemption shall be granted hereunder to a transfer under subsection (a) (1) of this Section unless the transferor be a nonprofit hospital or nonprofit religious or charitable organization, association or corporation, or a municipal, county or state government, or instrumentality, agency or political subdivision thereof.*

SEC. 2. *Be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and being passed by a ye and nay vote, supported by three-fifths of all the members of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 15, 1970

## CHAPTER 165

(House Bill 325)

AN ACT to repeal and re-enact, with amendments Sections 97(h), 98(a), 98(c), 98(f) and 98(g) of Article 52 of the Annotated Code of Maryland (1968 Replacement Volume and 1969 Supplement), title "Justices of the Peace," subtitle "Trial Magistrates System," to authorize the County Executive to appoint and fix the compensation of committing magistrates in Montgomery County with the approval of the County Council and to appoint and remove the judges of the People's Court of Montgomery County with the approval of the County Council, to clarify the requirements that arrested persons be taken before a committing magistrate without delay and that proceedings before magistrates