

BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 13-207(a)(3)

Annotated Code of Maryland

(1994 Replacement Volume and 1997 Supplement)

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

Article - Tax - Property

12-108.

(d) An instrument of writing that transfers property between spouses or former spouses [in accordance with a property settlement or divorce decree] is not subject to recordation tax.

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:

(3) § 12-108(d) of this article (Transfer between spouses);

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998.

Approved May 21, 1998.

CHAPTER 670

(House Bill 147)

AN ACT concerning

Sales and Use Tax - Taxable Price - Separately Stated Charge for Admissions and Amusement Tax

FOR the purpose of excluding from the taxable price for purposes of the sales and use tax a separately stated charge for admissions and amusement tax imposed on the gross receipts derived from an admission and amusement charge.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-101(j)(3)(i)6.

Annotated Code of Maryland

(1997 Replacement Volume)

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