

tion Tax", providing that the proceeds of said tax shall be paid to the county or Baltimore City in which the tax is collected.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 221 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Recordation Tax", be and it is hereby repealed and re-enacted with amendment, to read as follows:

221. No instrument subject to the tax imposed by this sub-title, shall be received for record by any Clerk of the Court unless and until a stamp is affixed to said instrument and canceled. The Comptroller shall supply to the Clerks of the Circuit Courts of the respective Counties or the Clerk of the Superior Court of Baltimore City, stamps to evidence the payment of said tax, for sale to persons offering such instruments for record, under such rules and regulations as the Comptroller may prescribe. The proceeds from the sale of said stamps, together with the recordation charges herein provided, shall be accounted for and paid over to the county commissioners of the county or the Mayor and City Council of Baltimore in which the tax is collected; provided, however, that the revenue produced from the recordation of instruments conveying title to or creating liens or encumbrances upon real or personal property which is situated in two or more counties or in the City of Baltimore and one or more counties shall be accounted for and paid to the Comptroller for the general funds of the State.

It shall be unlawful for any person to record any instrument subject to the tax imposed by this sub-title, or to incur any additional debt secured by an instrument previously recorded, with respect to which additional debt a tax is required to be paid, without having provided for the payment of the tax and recordation charge as herein provided, and it shall be unlawful for any person to misrepresent the amount of the actual consideration in any such transaction. Any person violating the provisions of this sub-title shall be subject to a fine of not more than \$500.00 or to a sentence of not more than six months in jail.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1947.

Approved April 16, 1947.