

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved March 16, 1945.

CHAPTER 253.

(Senate Bill 160)

AN ACT to repeal and re-enact, with amendments, Section 220 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Recordation Tax", exempting the State Departments and Agencies and any political sub-division of the State from the payment of the recordation tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 220 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Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Recordation Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

220. A tax is hereby imposed upon every instrument of writing conveying title to real or personal property, or creating liens or incumbrances upon real or personal property, offered for record and recorded in this State with the Clerks of the Circuit Courts of the respective counties, or the Clerk of the Superior Court of Baltimore City, provided that conveyances to the State or any agency thereof or any political sub-division of the State shall not be subject to the tax or charge imposed by this Section. The term "instruments of writing" shall include deeds, mortgages, chattel mortgages, bills of sale, leases, deeds of trust, contracts and agreements, but shall not include mechanics liens, crop liens, purchase money mortgages, assignments of mortgages, conditional sales contracts, judgments, releases or orders of satisfaction.

In the case of instruments conveying title to property, the tax shall be at the rate of 10c for each \$100. of the actual consideration paid or to be paid; in the case of instruments securing a debt, the tax shall be at the rate of 10c for each \$100 of the principal amount of the debt secured. In addition to the tax imposed, the Clerks shall collect a charge of 50c for each instrument offered for record and recorded, upon which a tax is payable hereunder.

In the case of deeds conveying property lying partly within and partly without the State, the tax shall apply