

plement), title "Fees of Officers", sub-title "Clerks of Court", and to add new Section 277 (n) to Section 277 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Recordation Tax", to follow immediately after Section 277 (m) of said Article 81, providing for increasing the rate of Recordation Tax on certain instruments of writing recorded with the Clerk of the Superior Court of Baltimore City and because of such increase providing for the per centum of commission to be received by said clerk for receiving, collecting and paying over certain public money.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 12 (a) (33) of Article 36 of the Annotated Code of Maryland (1960 Supplement), title "Fees of Officers", sub-title "Clerks of Court", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

12. (a)

(33) For receiving, collecting and paying over all public money—5% except the clerk of the Circuit Court for Montgomery County, who shall receive 3% commission; provided that the clerk of the court for Anne Arundel County shall be entitled to receive 3%, and the clerk of the Superior Court of Baltimore City shall be entitled to receive 2½%, of the amount collected from the tax applicable to instruments recorded with the said *respective* clerks pursuant to Section 277 (m) of Article 81 of the Annotated Code of Maryland [(1957 Edition)] (1960 Supplement) and Section 277 (n) of said Article 81, respectively, but shall be entitled to receive 5% for receiving, collecting and paying over all other public moneys.

SEC. 2. *And be it further enacted,* That new Section 277 (n) be and it is hereby added to Section 277 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Recordation Tax", to follow immediately after Section 277 (m) of said Article 81, and to read as follows:

277.

(n) *Rates in Baltimore City—The rate of tax applicable to instruments recorded with the Clerk of the Superior Court of Baltimore City shall be as follows:*

*In the case of instruments conveying title to property, the tax shall be at the rate of \$1.65 for each \$500 or fractional part thereof 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 \$1.65 for each \$500 of the principal amount of the debt secured.*

SEC. 3. *And 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 having been passed by a yea and nay vote supported by three-fifths of the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 23, 1961.