

CHAPTER 274

(Senate Bill 247)

AN ACT to add new Sub-section 10 (3a) to Article 21 of the Annotated Code of Maryland (1957 Edition), title "Conveyancing", sub-title "Conveyances in General", to follow immediately after Sub-section 10 (3) thereof, providing that conveyances of certain real estate made by or on behalf of certain persons are not subject to the payment of personal property taxes prior to the transfer of the property on the assessment books.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Sub-section 10 (3a) be and it is hereby added to Article 21 of the Annotated Code of Maryland (1957 Edition), title "Conveyancing", sub-title "Conveyances in General", to follow immediately after Sub-section 10 (3) thereof, and to read as follows:

10.

(3a) The requirements for prepayment of personal property taxes set out in sub-section (3) shall not apply to conveyances of real estate made by or on behalf of any of the following persons: mortgagees, lien creditors other than mortgagees, judgment creditors, trustees in bankruptcy or receivers and other court-appointed officers in insolvency or liquidation proceedings.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1961.

Approved April 24, 1961.

CHAPTER 275

(Senate Bill 252)

AN ACT to repeal and re-enact, with amendments, Section 15 (d) of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "Method of Assessment", amending the law concerning the assessment of stock in business for purposes of county taxation in Anne Arundel County. ~~and making particular provision for the City of Annapolis.~~

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 15 (d) of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "Method of Assessment", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

15.

(d) Other enumerated counties. ~~and City of Annapolis.~~—For the

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.