

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 April 24, 1961.

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CHAPTER 400

(Senate Bill 384)

AN ACT to repeal and re-enact, with amendments, Section 277 (m) of Article 81 of the Annotated Code of Maryland (1957 Edition and 1960 Supplement), title "Revenue and Taxes", sub-title "Recordation Tax", to add new Section 277 (n) to the said Article and sub-title of the Code, to follow immediately after Section 277 (m) thereof, and to repeal and re-enact, with amendments, Section 12 (a) (33) of Article 36 of the said Code (1960 Supplement), title "Fees of Officers", sub-title "Clerks of Court", to increase the rate of the recordation tax applicable in Harford County, and to change the commission allowed to the clerk of the circuit court of Harford County for collection of the said recordation tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 277 (m) of Article 81 of the Annotated Code of Maryland (1957 Edition and 1960 Supplement), title "Revenue and Taxes", sub-title "Recordation Tax", be and it is hereby repealed and re-enacted, with amendments, and that new Section 277 (n) be and it is hereby added to the said Article and sub-title of the Code to follow immediately after Section 277 (m) thereof, both to read as follows:

277.

(m). The rate of tax applicable to instruments recorded with the clerk of the Circuit Court for Montgomery, [Harford,] St. Mary's and Anne Arundel counties shall be as follows:

In the case of instruments conveying title to property, the tax shall be at the rate of \$1.10 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 \$1.10 for each \$500 of the principal amount of the debt secured.

(n). *The rate of tax applicable to instruments recorded with the Clerk of the Circuit Court for Harford County shall be as follows: In the case of instruments conveying title to property, the tax shall be at the rate of \$2.20 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 \$2.20 for each \$500 of the principal amount of the debt secured.*

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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.