

WHICH IS SITUATED IN TWO OR MORE COUNTIES OR IN THE CITY AND ONE OR MORE COUNTIES TO FURNISH TO THE CLERK OF THE COURT A CERTIFICATION SHOWING THE BASIS FOR SUCH APPORTIONMENT OF VALUE BETWEEN OR AMONG THE SEVERAL COUNTIES OR THE CITY; A COUNTY TRANSFER TAX, FOR THE PURPOSES OF THIS ACT, SHALL BE APPORTIONED AS A RECORDATION TAX AND (II) IN THE CASE OF 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 AS SECURITY FOR CORPORATE BONDS OF PUBLIC UTILITIES THE RATE SHALL BE THAT SPECIFIED IN SUBSECTION (B) OF SECTION 277 AND THE REVENUE THEREFROM SHALL BE ACCOUNTED FOR AND PAID TO THE COMPTROLLER FOR THE GENERAL FUNDS OF THE STATE. In Harford County the proceeds from the sale of State stamps shall be deposited by the County Commissioners in a special capital improvement fund to be used to pay school bonds issued upon the faith and credit of Harford County after January 1, 1959; and after all school bonds issued after said date have been paid, the money so collected from this tax source shall be credited to the general fund of the county.

It shall be unlawful for any person to record any instrument subject to the tax imposed by this subtitle, 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 willfully misrepresent the amount of the actual consideration in any such transaction by affixing to any such instrument evidence of a greater or lesser tax paid than prescribed in this article. Any person violating the provisions of this subtitle 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 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 April 30, 1963.

CHAPTER 770

(House Bill 474)

AN ACT to repeal and re-enact, with amendments, Section 80 of Article 35 of the Annotated Code of Maryland (1957 Edition), title "Evidence," subtitle "Public Statutes, Office Copies and Official Certificates," relating to the certification of copies or photostats of certain records of the Workmen's Compensation Commission when received as evidence in courts, and relating to the answering of sub-