

ately after Section 206 thereof, as added by Chapter 60 of the Acts of 1937 and to add new Section 199A to said Code, sub-title "School Site Acquisition and Construction Fund", to follow immediately after Section 199 thereof, as added by Chapter 648 of the Acts of 1943 and to repeal Section 152A of the said Code, sub-title "Park and Water Facilities Fund", as added by Chapter 269 of the Acts of 1963, and to enact new Section 152A, in lieu thereof, to stand in the place of the section repealed, and to be under the new sub-title "Park Land and Watershed Facilities Fund", to impose a recordation tax upon instruments conveying title to real property in Howard County, to establish the rate of such tax, the manner of collection and the procedure by which payment shall be evidenced, to provide that the proceeds thereof shall be held in two funds and to designate the manner in which payment shall be made out of such funds and the purposes for which payment may be made, and to provide penalties for attempted evasion of the tax, for willful failure to pay or collect it or for the forging or counterfeiting of any evidence that such tax has been paid.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 206A be and it is hereby added to the Code of Public Local Laws of Howard County (1957 Edition, being Article 14 of the Code of Public Local Laws of Maryland), title "Howard County", sub-title "Taxes", sub-heading "Recordation Tax", to follow immediately after Section 206 thereof, as added by Chapter 60 of the Acts of 1937; that new Section 199A be and it is hereby added to said Code, sub-title "School Site Acquisition and Construction Fund", to follow immediately after Section 199 thereof, as added by Chapter 648 of the Acts of 1943; that Section 152A of the said Code, sub-title "Park and Water Facilities Fund", as added by Chapter 269 of the Acts of 1963, be and it is hereby repealed; that new Section 152A be and it is hereby enacted in lieu thereof, to stand in the place of the section so repealed, to be under the new sub-title "Park Land and Watershed Facilities Fund", and all to read as follows:

*Park Land and Watershed Facilities Fund*

152A. *The County Commissioners are authorized to purchase land within the limits of this County for public park use, and possible future expansion of county water facilities.*

*The purchase price of any such land shall be paid out of the Park Land and Watershed Facilities Fund upon the order of the County Commissioners directed to the Treasurer of Howard County. The Fund shall consist of one-half of the proceeds of the Recordation Tax established by Section 206A of this Article and such funds as may be granted to Howard County for the same or similar purposes by the State of Maryland or the United States of America, or any agency or instrumentality of either.*

199A. *The County Commissioners shall direct the Treasurer of Howard County to pay to the Board of Education of Howard County such funds as the Board may from time to time request, to be used for the purchase of school sites and the construction of school buildings, or for either purpose. Funds so paid shall be paid out of the School Site Acquisition and Construction Fund. The Fund shall consist of one-half of the proceeds of the Recordation Tax established by Section 206A of this Article.*