

206A. (a) A tax is hereby imposed upon every instrument of writing conveying title to real property offered for record and recorded in Howard County with the Clerk of the Circuit Court, provided that conveyances to the State or to any agency or instrumentality thereof, or any political subdivision of the State, or any nonprofit hospital or religious or charitable organization, association or corporation shall not be subject to the tax imposed by this section. The term "instrument of writing" as used in this section shall not be deemed to include any mortgage, deed of trust, conditional sales contract, or any other device the purpose of which is to afford a security in real property rather than to convey title thereto.

(b) The tax imposed by this section shall be levied at the rate of one-half of one per cent (~~0.65%~~) (0.5%) of the actual consideration paid or to be paid for the conveyance of title and shall be collected by the Clerk of the Circuit Court prior to his accepting any such instrument for recordation.

(c) Payment of the tax imposed by this section shall be evidenced by the affixing to or stamping on the instrument of writing offered for recordation a legend stating that such tax has been paid and the amount of payment and containing the signature of the Clerk or an authorized facsimile thereof. Any instrument so executed shall be prima facie evidence that the tax imposed by this section has been paid.

(d) The Clerk of the Circuit Court shall pay over to the County Treasurer from time to time, under such procedures as the County Treasurer may specify, the proceeds of this tax. The County Treasurer may hold such proceeds in two separate funds, one-half to be apportioned to each. The funds shall be known as "The School Site Acquisition and Construction Fund" and "The Park Land and Watershed Facilities Fund". Disbursements from these funds shall be made only for the purposes set forth in Sections 152A and 199A of this Article.

(e) Any person who:

(1) wilfully offers for recordation or records any instrument of writing subject to the tax imposed by this section knowing that such tax has not been paid; or

(2) wilfully misrepresents the amount of the actual consideration paid or to be paid in connection with any instrument of writing which is subject to the tax imposed by this section; or

(3) forges or counterfeits any official legend or the signature of the Clerk, or any authorized facsimile thereof, to any instrument of writing which is subject to the provisions of this section; shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00) or imprisoned for not more than six (6) months, or both in the discretion of the Court, for each such offense.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1965.

Approved April 8, 1965.