

Section 12. Exemptions.

(a) Such tax shall not apply to transfers by way of mortgages securing a debt, nor to transfers between husband and wife, nor to transfers between divorced persons pursuant to agreement filed in the divorce case, nor to transfers by or to the United States, the State of Maryland, or Baltimore County, or their political subdivisions, nor to hospital, religious, charitable, scientific, literary, educational, fraternal, or benevolent institutions, civic improvement associations, service clubs, volunteer fire companies, *banks and building or savings and loan associations* or youth organizations, no part of the net income of which inures to private shareholders or individuals.

(j) Such tax shall not apply where a transfer is made expressly for the purpose of confirming and carrying out articles of consolidation, merger, [transfer] or voluntary dissolution of corporations duly accepted for record by the State Department of Assessments and Taxation, or made expressly for the purpose of confirming and carrying out distributions in liquidation of such corporations, or the liquidation of subsidiary corporations into the parent corporation of such subsidiary, or from the liquidation of subsidiary corporations into other subsidiary corporations of a common parent corporation, if there is no actual consideration in excess of \$100 paid or to be paid for such transfer.

Section 3. RESOLVED FURTHER, That this Act shall take effect forty-five days after its enactment.

READ AND PASSED this 3rd day of September, 1968.

By Order:

Herbert Hohenberger, Secretary

PRESENTED to the County Executive, for his approval this 4th day of September, 1968.

Herbert Hohenberger, Secretary

APPROVED AND ENACTED: September 10, 1968.

Dale Anderson,
County Executive

I HEREBY CERTIFY THAT BILL NO. 86 IS TRUE AND CORRECT AND WILL TAKE EFFECT ON OCTOBER 25, 1968.

Harry J. Bartenfelder,
Chairman, County Council

Bill No. 109

An Act, To provide that no person shall permit any EFFLUENT, human waste matter or residue therefrom to be discharged from a sewage treatment plant into any river, stream, lake, pond or other body of water located within Baltimore County, without first obtaining the written approval of the Director of Public Works, Director of Planning, and the County Health Officer, and without obtaining the affirmative vote of a majority of the County Council of Baltimore County, by adding section 32-1.1 to the Baltimore County Code, 1958, title "Waters, Sewers and Sewage Disposal," article "Sewage Disposal Generally."