

COUNTY LOCAL LAWS

No transfer of any interest in such property shall be taxed hereunder where the transfer is to any nonprofit hospital or nonprofit religious or charitable organization, association or corporation, nor to any municipal, county or state government, or instrumentalities, agencies or political subdivisions thereof. Provided, however, no exemption shall be granted hereunder to a transferor under Section 84-25(d) (Section 52-21(d), 1972 Code) unless the transferor be a nonprofit hospital or nonprofit religious or charitable organization, association or corporation, or a municipal, county or state government or instrumentality, agency or political subdivision thereof.

A transfer, by will or descent, of real property is not subject to tax hereunder.

Sec. 2. Severability.

The provisions of this Act are severable and if any provision, sentence, clause, section or part thereof is held illegal, invalid or unconstitutional or inapplicable to any person or circumstances, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of the Act or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Act would have been adopted if such illegal, invalid or unconstitutional provision sentence, clause, section or part had not been included therein, and if the person or circumstances to which the Act or any part thereof is inapplicable had been specifically exempted therefrom.

Sec. 3. This Act shall take effect on the 76th day following the date on which it becomes law.

Approved June 15, 1973.

Chapter 34

AN ACT to repeal and re-enact with amendments subsection (b) of Section 52-21, title "Levied; Amount", of Chapter 52, title "Finance and Taxation" of the Montgomery County Code of 1972, to provide that the transfer tax on residential real property where the value of consideration is at least twenty-five thousand dollars (\$25,000) but less than thirty-five thousand dollars (\$35,000) shall be one-quarter of