

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1982.

Approved June 1, 1982.

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CHAPTER 502

(Senate Bill 224)

AN ACT concerning

Agricultural Preservation Land - State Transfer Tax Exemption

FOR the purpose of providing a limited-property certain transfer tax exemption for certain instruments conveying an interest in land held by certain organizations for preservation of the agricultural character of that land; establishing certain requirements to qualify for the exemption from property tax; limiting the duration of the property tax exemption; allowing an exemption from certain recordation and transfer taxes for certain instruments conveying an interest in land that qualifies for the property tax exemption; deleting an obsolete provision of the law; and clarifying language; requiring the State Department of Assessments and Taxation to notify the clerks of certain courts in the counties and Baltimore City that organizations subject to this Act have been certified by the Department as having met the criteria established by this Act for such organizations, subject to the requirement that the organization notify the Department at least 7 days prior to its acquisition of the property; and deleting an obsolete provision of the law.

BY repealing

Article 81 - Revenue and Taxes  
Section 277(1)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1981 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 9(a), 277(a)(1), and 278A(a)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1981 Supplement)