

~~the clerks of the circuit courts of the respective counties, or the clerk of the Superior Court of Baltimore City, and on instruments of writing described in subsections (s) and (t) hereof filed with the State Department of Assessments and Taxation, except for liens or encumbrances upon vehicles which are filed and offered for record with the Motor Vehicle Administration, except for liens or encumbrances upon vessels which are filed and offered for record with the Department of Natural Resources, provided that conveyances to the State or any agency thereof or any political subdivision of the State shall not be subject to the tax or charge imposed by this section.~~

277.

[(1) The exemption in subsections (h), (i), (j), and (k) hereof granted because of, or in respect to, an instrument previously recorded shall not apply or be effective in case of an instrument recorded prior to May 31, 1937.]

~~(b) THE TAX IMPOSED BY THIS SECTION DOES NOT APPLY TO THE RECORDATION OF ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN PROPERTY THAT IMMEDIATELY BEFORE OR AFTER THE TRANSFER, QUALIFIES FOR THE EXEMPTION FOR CERTAIN AGRICULTURAL PRESERVATION LAND UNDER § 9 (b-5) OF THIS ARTICLE.~~

278A.

In order to pay the principal and interest on the certificates of indebtedness issued pursuant to the "Outdoor Recreation Land Loan of 1969," or "Program Open Space":

(a) [A] EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A tax is hereby imposed upon every written instrument conveying title to real property, or a leasehold interest therein, offered for record and recorded among the land records in the State, and on the transfer of title to real property or a leasehold interest therein on the filing with the State Department of Assessments and Taxation of articles of sale, lease, exchange or other transfer of all or substantially all the property and assets of a corporation unless specifically exempted by § 277(t) above, but conveyances by or to the United States, the State, or any political subdivision of the State, or any agency or instrumentality thereof, shall not be subject to the tax imposed by this section. The term "written instrument" includes leases for a term of years above seven years, not perpetually renewable but does not 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 convey title thereto.

(G) (1) THE TAX IMPOSED BY THIS SECTION DOES NOT APPLY TO THE RECORDATION OF ANY INSTRUMENT THAT TRANSFERS AN