

imposed on certain liquidations and dissolutions and to provide that the amount of tax shall be determined on the basis of full cash value of the property transferred pursuant to such liquidations and dissolutions and generally to conform the County Code to the requirements of Chapter 813 of the laws of 1982; to provide that the tax shall not apply to certain transfers between subsidiary corporations or between a subsidiary corporation and its parent or to certain mergers and consolidations.

BY repealing and reenacting, with amendments,

Section 11-74

BY repealing

Section 11-85(j)

BY adding

Sections 11-85(j) and (l)

All of Article IX. Property Transfer Tax  
Title "Finance and Taxation"

Baltimore County Code, 1978, 1981 Cumulative Supplement,  
as amended.

Approved May 4, 1983.

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Bill No. 43-83

AN ACT concerning

Transfer Taxes

FOR the purpose of providing that the transfer tax shall apply to transfers of property funded in any part through the issuance of certain bonds even if the conveyance is to the County.

BY repealing and reenacting

Section 11-85(a)

Article IX. Property Transfer Taxes  
Title "Finance and Taxation"

Baltimore County Code, 1978, 1981 Cumulative Supplement,  
as amended.

Approved May 27, 1983.

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Bill No. 44-83