

Article 81 - Revenue and Taxes
Section 278F (g), (h), (i), (j), (k), (l), and (m)
to be Section 278F (h), (i), (j), (k), (l), (m), and (n)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 278F (f)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 278F (g)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 13-305
Annotated Code of Maryland
(As enacted by Chapter _____ (S.B. 1) of the Acts of the
General Assembly of 1985)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section(s) 278F (g), (h), (i), (j), (k), (l), and (m), respectively, of Article 81 - Revenue and Taxes of the Annotated Code of Maryland, be renumbered to be Section(s) 278F (h), (i), (j), (k), (l), (m), and (n), respectively.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

278F.

(f) The tax imposed by this section is not applicable to:

(1) Land transferred for the residential use of the owners or the immediate family of the owners of the land. The amount of land not subject to the tax under this paragraph may not be greater than the applicable residential minimum zoning size in effect at the time of transfer.