

(2) filed with the Department and described in § 12-103(D) OR (e) [or (f)] of this title.

12-105.

(f) (2) Except as provided in paragraphs (3) and (4) of this subsection, on or before 7 days after any additional debt is incurred after recording or filing an instrument of writing, a statement under oath of the amount of additional debt shall be filed with the clerk of the circuit court or with the Department, and the recordation tax shall be paid on the additional debt BY THE DEBTOR.

12-110.

(c) Recordation tax collected under § 12-103[(d)] (C) of this title shall be paid to the Comptroller for deposit in the General Fund of the State.

(d) The recordation tax collected under § 12-103[(e)] (D) of this title shall be paid to the Comptroller. After deduction of the cost to the Department of collecting the tax, the Comptroller shall distribute the revenue to the counties in the ratio that the recordation tax collected in the prior fiscal year in each county bears to the total recordation tax collected in all counties in that year.

(e) The recordation tax collected under § 12-103[(f)] (E) of this title shall be paid to the Comptroller. After deduction of the cost to the Department of collecting the tax, the Comptroller shall distribute the revenue to the counties in the ratio that the recordation tax collected in the prior fiscal year in each county bears to the total recordation tax collected in all counties in that year.

13-202.

Except as otherwise provided in this subtitle, a transfer tax is imposed on an instrument of writing:

(1) recorded with the clerk of the circuit court for a county; or

(2) filed with the Department AND DESCRIBED IN § 12-103(D) OR (E) OF THIS ARTICLE.

~~13-207-~~

~~(B)--TRANSFER-TAX-DOES-NOT-APPLY-TO-AN-INSTRUMENT-OF-WRITING THAT-TRANSFERS-PROPERTY-FROM-~~

~~(1)--THE-UNITED-STATES;~~

~~(2)--THE-STATE;~~