

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 21 - Talbot County

6-6.1.

(A) SUBJECT TO TITLE 13, SUBTITLES 1 AND 4 OF THE TAX - PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THE COUNTY COUNCIL MAY IMPOSE A TAX ~~AT A RATE DETERMINED BY LAW BY THEM~~ AND SET, BY LAW, THE RATE OF TAX, NOT TO EXCEED 1 PERCENT, ON INSTRUMENTS OF WRITING THAT:

- (1) CONVEY TITLE TO OR AN INTEREST IN REAL PROPERTY;
AND
(2) ARE OFFERED FOR RECORD AND RECORDED IN THE COUNTY.

(B) THE TAX AUTHORIZED BY THIS SECTION DOES NOT APPLY TO AN INSTRUMENT OF WRITING THAT CONVEYS TITLE OR AN INTEREST IN REAL PROPERTY BY OR TO THE FOLLOWING OR ANY UNIT OF THE FOLLOWING:

- (1) THE UNITED STATES;
(2) THE STATE; OR
(3) ANY POLITICAL SUBDIVISION OF THE STATE.

(C) BEFORE ACCEPTING AN INSTRUMENT OF WRITING FOR RECORDING, THE CLERK OF THE CIRCUIT COURT SHALL COLLECT THE TAX AUTHORIZED BY THIS SECTION.

(D) (1) ON RECEIPT OF PAYMENT OF THE TAX UNDER THIS SECTION, THE CLERK OF THE CIRCUIT COURT SHALL AFFIX TO OR STAMP ON A LEGEND:

(I) STATING:

1. THAT THE TAX HAS BEEN PAID; AND
2. THE AMOUNT OF THE TAX; AND

(II) CONTAINING:

1. THE SIGNATURE OF THE CLERK; OR
2. AN AUTHORIZED FACSIMILE OF THE
SIGNATURE OF THE CLERK.

(2) AN INSTRUMENT OF WRITING CONTAINING A COMPLETED LEGEND UNDER THIS SUBSECTION IS PRIMA FACIE EVIDENCE THAT THE TAX HAS BEEN PAID.