

VETOES

WHEREAS, Article XI-F, § 9 of the Maryland Constitution requires that authorization for a code county to impose a tax, other than property tax, be enacted by a general law of the General Assembly that in its terms and effect applies alike to all code counties; and

WHEREAS, Kent County, one of the four existing code counties in the State, has authority in the county's Code of Public Local Laws for a transfer tax that was enacted before Kent County became a code county; and

WHEREAS, At least one other code county has requested authority to impose a transfer tax; now, therefore,

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

Article - Tax - Property

13-402.1.

(A) THE GOVERNING BODY OF A COUNTY THAT HAS ADOPTED HOME RULE POWERS UNDER ARTICLE XI-F OF THE CONSTITUTION MAY IMPOSE A TRANSFER TAX ON AN INSTRUMENT OF WRITING:

(1) RECORDED WITH THE CLERK OF THE CIRCUIT COURT FOR THE COUNTY; OR

(2) FILED WITH THE DEPARTMENT.

(B) A TRANSFER TAX IMPOSED UNDER THIS SECTION:

(1) MAY NOT EXCEED 1/2%; AND

(2) DOES NOT APPLY TO AN INSTRUMENT OF WRITING EXEMPT FROM THE STATE TRANSFER TAX UNDER § 13-207 OF THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly not to affect the authority of the governing body of Kent County to impose a transfer tax under the provisions of that county's Code of Public Local Laws, except to the extent that the county's governing body may impose the tax at the same rate and subject to the same exemptions that apply to other code counties under this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

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