

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1995.

May 24, 1995

The Honorable Casper R. Taylor, Jr.  
Speaker of the House of Delegates  
State House  
Annapolis MD 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 100.

This bill requires local governments to provide an optional semiannual payment schedule for state, county, municipal and special taxing district property taxes for owner-occupied residential property. In addition, the bill reduces the state transfer tax for first-time Maryland home buyers and requires the transfer tax to be paid entirely by the seller, unless there is an expressed agreement between the parties. Further, the bill authorizes local government to exempt first-time Maryland home buyers from county transfer and recordation taxes.

Senate Bill 98, which was passed by the General Assembly and signed by me on May 9, 1995, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 100.

Sincerely,  
Parris N. Glendening  
Governor

House Bill No. 100

AN ACT concerning

**Real Property Tax—Semiannual Payment**  
**First-Time Maryland Home Buyers – Closing Cost Reduction Act of 1995**

FOR the purpose of requiring the counties and Baltimore City and municipal corporations to allow certain property owners to elect to pay real property taxes on a semiannual basis, subject to certain conditions; providing that a certain service charge may not be considered to be a property tax for certain purposes; authorizing a county that has a county transfer tax to provide for an exemption from the tax for certain instruments of writing for certain residentially improved owner-occupied real property if the instruments of writing are accompanied by certain statements under oath; authorizing the governing body of a county or Baltimore City to provide for a similar exemption from the recordation tax; repealing a certain exemption from the State transfer tax for the first \$30,000 of consideration payable for an instrument of writing for certain property; modifying the rate of the State transfer tax for the sale of certain property to certain first-time Maryland home buyers