

Section 1-101(e)

Annotated Code of Maryland

(1994 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 12-109(b) and 12-110(a) and (b)(1)

Annotated Code of Maryland

(1994 Replacement Volume and 1999 Supplement)

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

Article - Tax - Property

1-101.

(e) "Collector" includes an officer of a county or municipal corporation who has a duty to collect or remit taxes.

12-109.

(b) (1) Except as provided in paragraph (2) of this subsection, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section in any county shall be paid to the COLLECTOR OR THE clerk of the circuit court for the county, AS DESIGNATED BY THE GOVERNING BODY OF THE COUNTY.

(2) In Prince George's County, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section shall be paid to the Director of Finance of Prince George's County.

(3) The recordation tax on a security agreement, articles of transfer, articles of merger, articles of consolidation or other documents which evidence a merger or consolidation of foreign corporations, foreign partnerships, foreign limited liability companies, or foreign limited partnerships filed with the Department shall be paid to the Department.

12-110.

(a) (1) Except as provided in subsections (c) through (e) of this section, in any county except Prince George's, the recordation tax collected by the COLLECTOR OR THE clerk of the circuit court shall be paid to the governing body of the county in which the recordation tax was collected.

(2) In Prince George's County the recordation tax is both paid to and collected by the Director of Finance of Prince George's County.

(b) (1) A person who offers for recordation an instrument of writing for property located in 2 or more counties shall submit to the COLLECTOR OR THE clerk of the circuit court for each county a certificate showing the apportionment of the total value of the property between each of the counties.