

Approved April 25, 2000.

CHAPTER 195
(House Bill 1400)

AN ACT concerning

St. Mary's County - Transfer Tax - Sunset

FOR the purpose of extending the authority of the County Commissioners of St. Mary's County to impose a transfer tax on certain instruments of writing through a certain date.

BY repealing and reenacting, with amendments,
The Public Local Laws of St. Mary's County
Section 138-1
Article 19 - Public Local Laws of Maryland
(1978 Edition and November 1998 Supplement, as amended)

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

Article 19 - St. Mary's County

138-1.

A. (1) In this section "instrument of writing" means a written instrument that conveys title to, or a leasehold interest in, real property.

(2) "Instrument of writing" includes:

- (a) A deed or contract;
- (b) A lease;
- (c) An assignment of a lessee's interest;
- (d) Articles of transfer;
- (e) Articles of merger or other document which evidences a merger of foreign corporations or foreign limited partnerships; and
- (f) Articles of consolidation or other document which evidences a consolidation of foreign corporations.

(3) "Instrument of writing" does not include:

- (a) A mortgage, deed of trust, or other contract that creates an encumbrance on real property; or