record and recorded in the County. Conveyances to the State, any agency of the State, or any political Subdivision of the State shall not be subject to the tax imposed under this Section.

- (b) (1) The Council may not impose a tax on the consideration represented by the assumption of a mortgage or deed of trust on an instrument of writing conveying title to real property between a husband and wife.
- (2) The tax authorized under Subsection (a) of this Section does not apply to a mortgage or deed of trust on property that is owned by a religious group if the property is exempt from the property tax under Section 7 204 of the Tax—Property Article of the Annotated Code of Maryland.
- (3) THE RATE OF A TRANSFER TAX IMPOSED UNDER THIS SECTION ON THE TRANSFER OF RESIDENTIAL REAL PROPERTY MAY NOT EXCEED:
 - (I) 1.3% ON OR AFTER JULY 1, 2003;
 - (H) 1:2% ON OR AFTER JULY 1, 2004; AND
 - (HI) 1.0% ON OR AFTER JULY 1, 2005.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect July 1, 2003.

SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in Section 3 of this Act, this Act shall take effect July 1, 2001. Section 1 of this Act shall remain effective for a period of 2 years and, at the end of June 30, 2003, with no further action required by the General Assembly, Section 1 of this Act shall be abrogated and of no further force and effect this Act shall take effect July 1, 2001.

Approved May 15, 2001.

CHAPTER 541

(House Bill 1203)

AN ACT concerning

Prince George's County - Assistant Sheriffs - Salaries

PG 308-01

FOR the purpose of altering the salary of the chief assistant sheriff and an assistant sheriff for Prince George's County to reflect a commissioned deputy sheriff appointed to the position of chief assistant sheriff or serving as an assistant sheriff for Prince George's County; requiring the Sheriff of Prince George's County to provide in the county budget for the salary of a commissioned deputy sheriff appointed to the position of chief assistant sheriff or serving as an assistant sheriff; and generally relating to the salary of the chief assistant sheriff and assistant sheriffs for Prince George's County.