

(16) § 12-108(w) of this article (Consolidations);

(17) § 12-108(x) of this article (Cooperative housing corporations);

(18) § 12-108(y) or (bb) of this article (Transfer from predecessor entity or real estate enterprise to limited liability company);

(19) § 12-108(z) of this article (Transfer from a Class I Railroad Carrier to its wholly-owned limited liability company); [or]

(20) § 12-108(aa) of this article (Transfers involving certain Maryland Stadium Authority affiliates); OR

(21) § 12-108(CC) OF THIS ARTICLE (CERTAIN TRANSFERS TO LAND TRUSTS).

13-410.

~~(A) AN INSTRUMENT OF WRITING IS NOT SUBJECT TO THE COUNTY TRANSFER TAX TO THE SAME EXTENT THAT IT IS NOT SUBJECT TO THE RECORDATION TAX UNDER § 12-108(CC) OF THIS ARTICLE.~~

~~(B) A TRANSFER CONVEYED TO A LAND TRUST AS DEFINED IN § 12-108(CC) OF THIS ARTICLE IS NOT SUBJECT TO THE COUNTY TRANSFER TAX.~~

AN INSTRUMENT OF WRITING THAT IS EXEMPT FROM RECORDATION TAX UNDER § 12-108(CC) OF THIS ARTICLE (CERTAIN TRANSFERS TO LAND TRUSTS) IS NOT SUBJECT TO THE COUNTY TRANSFER TAX.

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

Approved April 22, 2003.

CHAPTER 65

(Senate Bill 113)

AN ACT concerning

Property Tax - Damaged Property

FOR the purpose of altering the calculation of property tax abatements for damaged property; and generally relating to the taxation of damaged property.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 10-304

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)