

(D) (1) THE BUILDING EXCISE TAX DOES NOT APPLY TO CONSTRUCTION INTENDED TO BE ACTIVELY USED FOR FARM OR AGRICULTURAL USE SO LONG AS THE CONSTRUCTION CONTINUES TO BE ACTIVELY USED FOR FARM OR AGRICULTURAL USE.

(2) THE COUNTY COMMISSIONERS MAY PROVIDE FOR ADDITIONAL EXEMPTIONS TO THE BUILDING EXCISE TAX.

(E) A MUNICIPAL CORPORATION WITHIN WASHINGTON COUNTY SHALL ASSIST THE COUNTY COMMISSIONERS IN THE COLLECTION OF THE BUILDING EXCISE TAX WITHIN THE MUNICIPAL CORPORATION BY:

(1) COLLECTING AND REMITTING THE TAX TO THE COUNTY; OR

(2) REQUIRING THE TAX TO BE PAID TO THE COUNTY COMMISSIONERS IN ACCORDANCE WITH THE TERMS OF THE COUNTY ORDINANCE.

2-702.

(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:

(I) A DEED OR CONTRACT;

(II) A LEASE;

(III) AN ASSIGNMENT OF A LESSEE'S INTEREST;

(IV) ARTICLES OF TRANSFER;

(V) ARTICLES OF MERGER OR OTHER DOCUMENT WHICH EVIDENCES A MERGER OF FOREIGN CORPORATIONS OR FOREIGN LIMITED PARTNERSHIPS; AND

(VI) ARTICLES OF CONSOLIDATION OR OTHER DOCUMENT WHICH EVIDENCES A CONSOLIDATION OF FOREIGN CORPORATIONS.

(3) "INSTRUMENT OF WRITING" DOES NOT INCLUDE:

(I) A MORTGAGE, DEED OF TRUST, OR OTHER CONTRACT THAT CREATES AN ENCUMBRANCE ON REAL PROPERTY; OR

(II) A SECURITY AGREEMENT, AS DEFINED IN § 12-101(E) OF THE TAX - PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

(B) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE COUNTY COMMISSIONERS MAY FIX AND IMPOSE, BY ORDINANCE, A TRANSFER TAX ON AN INSTRUMENT OF WRITING:

(I) RECORDED WITH THE CLERK OF THE CIRCUIT COURT FOR WASHINGTON COUNTY; OR