

(2) prohibit the Comptroller from collecting any taxes due from a transferor in any other manner authorized by law.

(i) (1) The Comptroller shall adopt regulations to administer this section.

(2) The Comptroller's regulations shall establish procedures for the issuance of the certificate referred to in subsection (d)(2) of this section.

(3) The Comptroller's regulations shall establish a procedure by which a transferor may apply for an early refund of the tax collected under this section if the transferor establishes that no tax will be owed or less tax than collected will be owed.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2004.

Approved May 11, 2004.

CHAPTER 411

(House Bill 1286)

AN ACT concerning

St. Mary's County - Transfer Tax - Termination Provision

FOR the purpose of extending to a certain date the termination provision relating to the authority of the County Commissioners of St. Mary's County to impose a real property transfer tax; and generally relating to the authority for the County Commissioners of St. Mary's County to impose a transfer tax.

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
(2002 Edition, 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;