

**CHAPTER 423**

**(House Bill 1481)**

AN ACT concerning

**Harford County – Transfer Tax**

FOR the purpose of authorizing the County Council of Harford County to impose by ordinance, a transfer tax ~~or~~ on certain instruments of writing; providing for a certain maximum rate of the tax; providing for certain exemptions; providing for the collection and distribution of the tax; authorizing the County Council to provide for certain exemptions or credits; defining a certain term; and generally relating to a transfer tax in Harford County on certain instruments of writing.

BY adding to

The Public Local Laws of Harford County

Section 123-50 through 123-53, inclusive, to be under the new article “Article IV – Transfer Tax”

Article 13 – Public Local Laws of Maryland

(1986 Edition and August, 1991 Supplement, as amended)

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

**Article 13 – Harford County**

**ARTICLE IV**

**TRANSFER TAX**

123-50.

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