

CHAPTER 606

(House Bill 1276)

AN ACT concerning

Talbot County – Property Transfer Tax

FOR the purpose of altering the maximum allowable rate that may be set by the County Council of Talbot County for the county transfer tax; providing for the termination of this Act under certain circumstances; and generally relating to the Talbot County transfer tax.

BY repealing and reenacting, with amendments,
The Public Local Laws of Talbot County
Section 6–6.1(a)
Article 21 – Public Local Laws of Maryland
(1977 Edition and July, 1990 Supplement, as amended)

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

Article 21 – Talbot County

6–6.1.

(a) Subject to PARAGRAPH (2) OF THIS SUBSECTION AND Title 13, Subtitles 1 and 4 of the Tax – Property Article of the Annotated Code of Maryland, the County Council may impose a tax and set, by law, the rate of tax, not to exceed [1] 1.5 percent, on instruments of writing that:

- (1) Convey title to or an interest in real property; and
- (2) Are offered for record and recorded in the county.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992. It shall remain effective unless and until the limitation on the Talbot County property tax rate under Section 614 of the Talbot County Charter is repealed or amended, and if and when the limitation on the Talbot County Charter is repealed or amended, this Act shall be abrogated and of no further force and effect.

Approved May 26, 1992.