

Section 1-101(e)
Annotated Code of Maryland
(1986 Volume and 1991 Supplement)

BY repealing and reenacting, with amendments,
 Article - Tax - Property
 Section 12-109(b) and 12-110(a) and (b)(1)
 Annotated Code of Maryland
 (1986 Volume and 1991 Supplement)

BY adding to

Article - Tax - Property
Section 12-110(f)
Annotated Code of Maryland
(1986 Volume and 1991 Supplement)

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

Article - Tax - Property

1-101.

(e) "Collector" includes an officer of a county or municipal corporation who has a duty to collect or remit taxes.

12-109.

(b) (1) ~~{Except as provided in paragraph (2) of this subsection, the} **THE** recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section in any county shall be paid to ~~{the COLLECTOR OR clerk of the circuit court for the county} **THE DIRECTOR OF FINANCE OR PERSON RESPONSIBLE FOR COLLECTING STATE AND LOCAL TAXES FOR THE COUNTY, AS DESIGNATED BY THE GOVERNING BODY FOR THE COUNTY.**~~~~

(2) ~~{In Prince George's County, the recordation tax on an instrument of writing or a security agreement recorded under subsection (a)(1) of this section shall be paid to the Director of Finance of Prince George's County.~~

(3) ~~{The recordation tax on a security agreement, articles of transfer, articles of merger, articles of consolidation or other documents which evidence a merger or consolidation of foreign corporations or foreign limited partnerships filed with the Department shall be paid to the Department of Assessment and Taxation.~~

12-110.