

(a) ~~{(1)}~~ Except as provided in subsections (c) through ~~(e)~~ (F) of this section, in any county ~~{except Prince George's, the recordation tax collected by the COLLECTOR OR clerk of the circuit court shall be paid to the governing body of the county in which the recordation tax was collected.~~

(2) In Prince George's County} the recordation tax is both paid to and collected by the Director of Finance ~~{of Prince George's County} OR PERSON RESPONSIBLE FOR COLLECTING STATE AND LOCAL TAXES FOR THE COUNTY.~~

(b) (1) A person who offers for recordation an instrument of writing for property located in 2 or more counties shall submit to the COLLECTOR OR the clerk of the circuit court for each county a certificate showing the apportionment of the total value of the property between each of the counties.

(F) (1) THE PROVISIONS OF THIS SUBSECTION DO NOT APPLY IN PRINCE GEORGE'S COUNTY.

(2) (I) FOR FISCAL YEAR 1993 ONLY, THE COLLECTOR SHALL DEDUCT AND REMIT TO THE COMPTROLLER THE AMOUNT THAT A CLERK OF THE COURT IS AUTHORIZED TO DEDUCT UNDER ARTICLE 17, § 74 OF THE CODE.

(II) FOR FISCAL YEARS 1994 AND THEREAFTER, NO DEDUCTION OR REMITTANCE TO THE COMPTROLLER MAY BE MADE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992.

May 26, 1992

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis, Maryland 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 98.

This bill would require fiduciaries to pay estimated tax in advance in the same manner as other individuals.

Senate Bill 1 of the First Special Session of 1992, which was passed by the General Assembly and signed by me on April 10, 1992, incorporated this provision. Therefore, it is not necessary for me to sign Senate Bill 98.

Sincerely,  
William Donald Schaefer  
Governor