

Senate Bill No. 291

AN ACT concerning

Recordation Tax - Payment and Collection

FOR the purpose of providing for collection of the recordation tax by certain county officers instead of the clerks of the circuit court under certain circumstances; requiring certain county officers to deduct from the recordation tax and remit to the Comptroller a certain percentage for a certain fiscal year; and generally relating to the payment and collection of the recordation tax imposed on certain instruments.

BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 1-101(e)

Annotated Code of Maryland

(1994 Replacement Volume and 1997 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 12-109(b)

Annotated Code of Maryland

(1994 Replacement Volume and 1997 Supplement)

(As enacted by Chapter 654 of the Acts of the General Assembly of 1997)

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 12-110(a) and (b)(1)

Annotated Code of Maryland

(1994 Replacement Volume and 1997 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 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 THE clerk of the circuit court for the county, AS DESIGNATED BY THE GOVERNING BODY OF THE COUNTY.