

Chapter 290

(Senate Bill 780)

AN ACT concerning

Transfer Tax – Transfers by Governmental Entities

FOR the purpose of clarifying certain provisions of law relating to the application of the transfer tax to certain instruments of writing that transfer property from or to certain governmental entities; and generally relating to exemptions from the transfer tax.

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 13–207(a)(1)
Annotated Code of Maryland
(2012 Replacement Volume and 2018 Supplement)

BY adding to
Article – Tax – Property
Section 13–207(c)
Annotated Code of Maryland
(2012 Replacement Volume and 2018 Supplement)

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

Article – Tax – Property

13–207.

(a) An instrument of writing is not subject to transfer tax to the same extent that it is not subject to recordation tax under:

- (1) § 12–108(a) of this article (Transfer to government or public agency);

(C) AN INSTRUMENT OF WRITING IS NOT SUBJECT TO THE TRANSFER TAX, IF THE INSTRUMENT OF WRITING TRANSFERS PROPERTY FROM:

- (1) THE UNITED STATES;**
- (2) THE STATE;**
- (3) AN AGENCY OF THE STATE; OR**

(4) A POLITICAL SUBDIVISION IN THE STATE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2019.

Approved by the Governor, April 30, 2019.