

Approved May 29, 1990.

CHAPTER 599

(House Bill 793)

AN ACT concerning

**St. Mary's County – Transfer Tax**

FOR the purpose of authorizing the County Commissioners of St. Mary's County to impose, by ordinance, a transfer tax on certain instruments of writing; limiting the amount of the transfer tax; providing certain exemptions from the transfer tax; restricting the use of the proceeds from the transfer tax; requiring the County Commissioners to include certain information in the county budget; requiring the County Commissioners of St. Mary's County to hold a certain public hearing before imposing the transfer tax; providing for termination of the authority to impose the transfer tax; defining a certain term; and generally relating to the imposition of a transfer tax in St. Mary's County.

BY adding to

The Public Local Laws of St. Mary's County

Section 138-1 to be under the new chapter "Chapter 138 Transfer Tax"

Article 19 – Public Local Laws of Maryland

(1978 Edition and September, 1989 Supplement, as amended)

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

**Article 19 – St. Mary's County**

**CHAPTER 138**

**TRANSFER TAX**

138-1.

A. (1) IN THIS SECTION "INSTRUMENT OF WRITING" MEANS A WRITTEN INSTRUMENT THAT CONVEYS TITLE TO, OR A LEASEHOLD INTEREST IN, REAL PROPERTY.

(2) "INSTRUMENT OF WRITING" INCLUDES:

(I) A DEED OR CONTRACT;

(II) A LEASE;

(III) AN ASSIGNMENT OF A LESSEE'S INTEREST;

(IV) ARTICLES OF TRANSFER;