

The Public Local Laws of Prince George's County  
Section 10-187  
Article 17 - Public Local Laws of Maryland  
(1975 Edition, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Code of Public Local Laws of Maryland be repealed, amended, or enacted to read as follows:

Article 17 - Prince George's County

10-187.

(A) [The] EXCEPT AS PROVIDED IN SUBSECTION (B), THE Council is authorized and empowered to impose a tax, at a rate not to exceed one percent (1%) of the actual consideration paid or to be paid under every instrument of writing conveying title to real property, or any interest therein, in the County, offered for record and recorded in the County, provided that conveyances to the State or any agency thereof or any political subdivision of the State, shall not be subject to the tax imposed by this Section. The term "instrument of writing" shall include deeds, mortgages, deeds of trust, leases, contracts and agreements, but shall not include purchase money mortgages, purchase money deeds of trust, assignments of mortgages or releases, provided, however, upon any refinancing of property, by the original mortgagor or mortgagors the tax shall apply only to the consideration over and above the amount of the original mortgage or deed of trust.

(B) THE COUNCIL MAY NOT IMPOSE A TAX ON THE CONSIDERATION REPRESENTED BY THE ASSUMPTION OF A MORTGAGE OR DEED OF TRUST ON AN INSTRUMENT OF WRITING CONVEYING TITLE TO REAL PROPERTY BETWEEN A HUSBAND AND WIFE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

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CHAPTER 686

(House Bill 1266)

AN ACT concerning

Prince George's County - Transfer Tax  
PG 206-79