

SENATE BILL 1061

Q6

0lr3747

By: **Senator Bailey**

Introduced and read first time: February 26, 2020

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **St. Mary's County – Transfer Tax – Sunset Extension**

3 FOR the purpose of extending to a certain date the termination provision relating to the
4 authority of the County Commissioners of St. Mary's County to impose a transfer tax
5 on certain instruments of writing; and generally relating to the transfer tax in St.
6 Mary's County.

7 BY repealing and reenacting, without amendments,
8 The Public Local Laws of St. Mary's County
9 Section 138–1B.
10 Article 19 – Public Local Laws of Maryland
11 (2007 Edition and March 2015 Supplement, as amended)

12 BY repealing and reenacting, with amendments,
13 The Public Local Laws of St. Mary's County
14 Section 138–1F.
15 Article 19 – Public Local Laws of Maryland
16 (2007 Edition and March 2015 Supplement, as amended)

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

19 **Article 19 – St. Mary's County**

20 138–1.

21 B. The County Commissioners may impose a transfer tax on an instrument of
22 writing:

23 (1) Recorded with the Clerk of the Circuit Court for St. Mary's County; or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2) Filed with the State Department of Assessments and Taxation.

F. The authority granted to impose a transfer tax under this section shall terminate and be of no effect after [July 1, 2020] **OCTOBER 1, 2024**.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2020.