

Expedited Bill No. 5-03
Concerning: Real Property Transfer
Tax - Exemptions
Revised: Mar. 5, 2003 Draft No. 2
Introduced: March 11, 2003
Enacted: May 14, 2003
Executive: May 27, 2003
Effective: May 27, 2003
Sunset Date: None
Ch. 7, Laws of Mont. Co. 2003

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Perez and Silverman

AN EXPEDITED ACT to:

- (1) exempt from the County transfer tax transfers between certain former domestic partners; and
- (2) generally amend the law governing the County transfer tax.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-24

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

Sec 1. Section 52-24 is amended as follows:

52-24. Certain transfers exempt from tax.

* * *

(f) **Transfers between spouses or domestic partners.** The transfer of an interest in real property is not subject to tax if the transfer is between:

(1) spouses[,] or former spouses[,]; or

(2) domestic partners or former domestic partners of the same sex.

* * *

Sec. 2. Expedited Effective Date.

The Council declares that this legislation is necessary for the immediate protection of the public interest. This Act takes effect on the date on which it becomes law.

Approved:




Michael L. Subin, President, County Council

19 May 2003

Date

Approved:

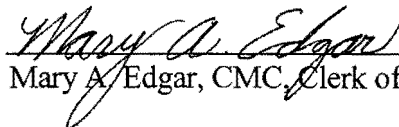


Douglas M. Duncan, County Executive

May 22, 2003

Date

This is a correct copy of Council action.



Mary A. Edgar, CMC, Clerk of the Council

May 27, 2003

Date