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

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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

Date

Approved:

Douglas M. Duncan, County Executive

Date

This is a correct copy of Council action.

Mary A. Edgar, CMC, Clerk of the Council

Date