COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

By: Council President at the request of the County Executive

AN EMERGENCY ACT to:

(1) exempt transfers between spouses [or] former spouses, or certain domestic partners from the County transfer tax;
(2) exempt transfers between certain other relatives from the County transfer tax; and
(3) generally amend the law governing the County transfer tax.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-24

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 spouses [[or]], former spouses, or domestic partners of the same sex.

(g) Transfers between relatives. When property is transferred subject to an existing mortgage or deed of trust, the transfer tax does not apply to the unpaid principal balance of debt secured by the mortgage or deed of trust if the property is transferred to the transferor's:

1. son, daughter, stepson, or stepdaughter;
2. parent or stepparent;
3. son-in-law, daughter-in-law, stepson-in-law, or stepdaughter-in-law;
4. parent-in-law or stepparent-in-law; or
5. grandchild or step-grandchild.

Sec. 2. Emergency Effective Date.

The Council declares that an emergency exists and that this legislation is necessary for the immediate protection of the public health and safety. This Act takes effect on the date on which it becomes law.

Sec. 3. Regulations.

The County Executive must issue regulations to establish requirements for proving that the transferor and transferee’s relationship qualifies for an exemption under Section 52-24(f) or (g) of the Code, as amended by this Act. The requirements for the exemption for domestic partners under Section 52-24(f), as amended by this Act, must be substantially identical to the requirements for the
domestic partner of a County employee to qualify for County benefits under the 

Approved:

/S/ Steven A. Silverman, President, County Council Date

Approved:

/S/ Douglas M. Duncan, County Executive Date

This is a correct copy of Council action.

/S/ Mary A. Edgar, CMC, Clerk of the Council Date