REVISOR'S NOTE: Subsections (a)(1) and (b)(1) and (2) of this section are new language derived without substantive change from the first sentence of former Art. 81, § 277(r), as that sentence related to where the tax is paid in Prince George's County and § 278(a), as that sentence related to payment of the tax and from the second sentence of former Art. 81, § 277(r).

Subsections (a)(2) and (b)(3) of this section are new language added in light of current practice.

In subsection (a)(1) of this section, the defined term "instrument of writing" is substituted for the former word "instrument", for clarity.

Also in subsection (a)(1) of this section, the phrase "recorded in any county" is substituted for the former phrase "received for record by any clerk of the court", for clarity.

Also in subsection (a)(1) of this section, the reference to instruments not being recorded "until the recordation tax has been paid as provided by subsection (b) of this section" is substituted for the former, obsolete reference to "unless and until a stamp is affixed ... and cancelled", for clarity.

Subsection (b)(1) of this section is rephrased as a positive requirement to pay the appropriate clerk of the circuit court for clarity.

In subsection (b)(2) of this section, the reference to the tax "on an instrument of writing or a security agreement that is recorded under subsection (a)(1) of this section" is added for clarity.

Defined terms: "County" § 1-101
"Department" § 1-101
"Instrument of writing" § 12-101
"Recordation tax" § 12-101
"Security agreement" § 12-101

12-110. DISTRIBUTION OF REVENUE.

(A) GENERALLY.

(1) EXCEPT AS PROVIDED IN SUBSECTIONS (C) THROUGH (E) OF THIS SECTION, IN ANY COUNTY EXCEPT PRINCE GEORGE'S, THE RECORDATION TAX COLLECTED BY THE CLERK OF THE CIRCUIT COURT SHALL BE PAID TO THE GOVERNING BODY OF THE COUNTY IN WHICH THE RECORDATION TAX WAS COLLECTED.

(2) IN PRINCE GEORGE'S COUNTY THE RECORDATION TAX IS