The third clause of the fourth sentence of former Art. 81, § 278(a) that related to the rate of tax for certain public utility bonds now appears as § 12-103(d) of this title.

Defined terms: "County" § 1-101
"Department" § 1-101 "Governing body" § 1-101
"Instrument of writing" § 12-101 "Property" § 1-101
"Recordation tax" § 12-101 "Value" § 1-101

12-111. RESPONSIBILITY FOR PAYMENT OF TAX.

BY AGREEMENT, RECORDATION TAX MAY BE PAID BY ANY PERSON.

REVISOR'S NOTE: This section is new language added to conform to practice under the general provisions of RP § 1-104.

Defined terms: "Person" § 1-101
"Recordation tax" § 12-101

12-112. ADMINISTRATION OF TAX.

THE DEPARTMENT MAY ADOPT REGULATIONS TO ADMINISTER THE COLLECTION AND REMITTING OF RECORDATION TAX FOR INSTRUMENTS OF WRITING FILED WITH THE DEPARTMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from the fourth sentence of former Art. 81, § 277(s) and the fifth sentence of (t).

The former word "rules" is deleted in light of the use of the word "regulations". This deletion conforms to the practice of the Division of State Documents to use "rules" with respect to judicial or legislative units and "regulations" with respect to executive units.

The specific reference "to administer the collecting and remitting of recordation tax" is substituted for the former phrase "to effect the purposes of this subsection", for clarity.

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

12-113.

(A) IN HARFORD COUNTY THE COLLECTOR SHALL DEPOSIT PROCEEDS FROM RECORDATION TAX AT THE RATE OF $2.20 IN A SPECIAL CAPITAL IMPROVEMENT FUND TO BE USED TO PAY SCHOOL BONDS ISSUED ON THE FAITH AND CREDIT OF HARFORD COUNTY AFTER JANUARY 1, 1959. WHEN ALL SCHOOL BONDS ISSUED AFTER THAT DATE HAVE BEEN PAID, THE MONEY