

"organization", for clarity.

In the introductory language of subsection (b)(1) of this section, the defined term "instrument of writing" is substituted for the former phrase "any instrument that transfers an interest in property", for clarity.

In subsection (b)(1)(ii) of this section, the reference to a transferee being "qualified" is added to include an additional method by which a corporation may be authorized to engage in business in the State.

Also in subsection (b)(1)(ii) of this section, the former phrase "or, if not incorporated in this State" is deleted as superfluous.

In subsection (b)(2) of this section, the phrase "before the date of transfer of property to the transferee" is substituted for the former phrase "prior to its acquisition of the property", for clarity.

Also in subsection (b)(2) of this section, the reference to notice by the Department to "the county in which the property being transferred is located" is substituted for the former reference to notice to "each county and Superior Court of Baltimore City" in light of current practice. The General Assembly may wish to consider this substitution.

Defined terms: "County" § 1-101
"Department" § 1-101 "Includes"; "including" § 1-101
"Instrument of writing" § 13-101
"Property" § 1-101 "Transfer tax" § 13-201

13-208. PAYMENT OF TAX.

(A) WHERE PAID.

TRANSFER TAX ON AN INSTRUMENT OF WRITING THAT IS TAXABLE UNDER THIS SUBTITLE SHALL BE PAID TO THE CLERK OF THE CIRCUIT COURT WHERE THE INSTRUMENT OF WRITING IS RECORDED OR TO THE DEPARTMENT.

(B) STATEMENT OF PAYMENT.-

AN INSTRUMENT OF WRITING TAXABLE UNDER THIS SUBTITLE MAY NOT BE RECORDED IN ANY COUNTY UNLESS A STATEMENT IS ATTACHED TO OR STAMPED ON THE INSTRUMENT OF WRITING THAT INDICATES:

- (1) THAT TRANSFER TAX HAS BEEN PAID; AND
- (2) THE AMOUNT OF TRANSFER TAX PAID.

(C) PROOF OF PAYMENT.