(B) ADDITIONAL TO OTHER TRANSFER TAXES.

AGRICULTURAL LAND TRANSFER TAX IS PAYABLE IN ADDITION TO ANY OTHER TRANSFER TAX IMPOSED UNDER THIS TITLE.

(C) PAYMENT PREREQUISITE TO RECORDATION.

AN INSTRUMENT OF WRITING SUBJECT TO AGRICULTURAL LAND TRANSFER TAX MAY NOT BE RECORDED IN ANY COUNTY UNTIL THE AGRICULTURAL LAND TRANSFER TAX IS PAID TO THE COLLECTOR FOR THE COUNTY OR PAID TO THE DEPARTMENT.

(D) PAYMENT PREREQUISITE TO FILING WITH DEPARTMENT.

AN INSTRUMENT OF WRITING SUBJECT TO AGRICULTURAL LAND TRANSFER TAX MAY NOT BE FILED WITH THE DEPARTMENT UNTIL THE AGRICULTURAL LAND TRANSFER TAX IS PAID TO THE DEPARTMENT OR THE COLLECTOR FOR THE COUNTY.

REVISOR'S NOTE: Subsections (a) through (c) of this section are new language derived without substantive change from former Art. 81, § 278F(g), (m), and the tax imposition provision in the introductory language of (a).

Subsection (d) of this section is new language added in light of current practice.

In subsection (a) of this section, the former phrase "for the taxable year 1977-1978 or any subsequent taxable year" is deleted as obsolete.

In subsection (c) of this section, the reference to payment "to the Department" is added to conform to current practice.

Also in subsection (c) of this section, the defined term "instrument of writing" is substituted for the former words "written instruments conveying title", for clarity.

Defined terms: "Agricultural land" § 13-301
"Agricultural land transfer tax" § 13-301
"Collector" § 1-101 "County" § 1-101
"Department" § 1-101
"Instrument of writing" § 13-101

13-303. RATE OF TAX.

(A) IN GENERAL.

THE AGRICULTURAL LAND TRANSFER TAX APPLIES AT THE FOLLOWING RATES:

(1) FOR A TRANSFER OF 20 ACRES OR MORE OF