TRANSFERRED. THE ~~LIEN~~ TAX IS DUE ON THE EARLIER DATE OF:

(I) THE NEXT DATE ON WHICH PROPERTY TAX ON THE AGRICULTURAL LAND IS DUE UNDER § 10-102 OF THIS ARTICLE; OR

(II) THE DATE OF THE NEXT TRANSFER OF ANY PART OF THE AGRICULTURAL LAND.

(E) TRANSFERS TO THE STATE.

AN INSTRUMENT OF WRITING THAT TRANSFERS TITLE TO AGRICULTURAL LAND OR INTERESTS IN AGRICULTURAL LAND TO THE STATE IS NOT SUBJECT TO THE AGRICULTURAL LAND TRANSFER TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 278F(a)(1) and (f).

In this section, the reference to "an instrument of writing that transfers title to agricultural land" is added for clarity. Similarly, in the introductory language of subsection (c)(2) of this section, the phrase "instrument of writing that subsequently transfers title to the agricultural land" is added for clarity.

In subsections (a) and (c)(2)(ii) of this section, the reference to "assessment other than the farm or agricultural use assessment under § 8-209 of this article" is substituted for the former reference to "nonagricultural use assessment", for clarity.

In subsection (a) of this section, the phrase "before the transfer" is added for clarity.

In subsections (a) and (d)(3)(i) of this section, the phrase "property tax on the agricultural land" is substituted for the former phrase "real property taxes", for clarity.

Former Art. 81, § 278F(a)(2), which related to an exemption for agricultural land subject to tax under the development tax law of 1979, is deleted as obsolete.

The balance of former Art. 81, § 278F(a) now appears as § 13-302(a) of this subtitle.

Defined terms: "Agricultural land" § 13-301
"Agricultural land transfer tax" § 13-301
"Assessment" § 1-101 "Instrument of writing" § 13-101
"Property tax" § 1-101 "Real property" § 1-101
"Supervisor" § 1-101 "Taxable year" § 1-101

13-306. DISTRIBUTION OF REVENUE.