278F(h) and (i).

Subsection (f) of this section is new language added to state expressly how the Department distributes revenue from the agricultural land transfer tax.

In subsections (a) through (d) of this section, the defined terms "county" and "collector" are substituted for the former words "subdivision[s]" and "tax collecting authorities", respectively, for clarity.

Subsection (c)(2) of this section is rewritten to clarify that a county receives its "unused" money back from the Maryland Agricultural Land Preservation Fund if within 2 years after the money was remitted to the Comptroller the county has a use allowed by subsection (c) of this section for the money. The former provision, which spoke of "a 5-year period" for county action was ambiguous. The General Assembly may wish to consider this substitution.

Defined terms: "Agricultural land" § 13-301
"Agricultural land transfer tax" § 13-301
"Collector" § 1-101 "County" § 1-101
"Department" § 1-101 "Includes";"including" 1-101

13-307. ADMINISTRATION OF TAX.

THE DEPARTMENT SHALL ADOPT REGULATIONS TO IMPLEMENT THIS SUBTITLE.

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

The word "rules" is deleted as unnecessary in light of the word "regulations". This deletion is based on the practice of the Division of State Documents to use "rules" with respect to judicial or legislative units and "regulations" with respect to other units.

Defined term: "Department" § 1-101

13-308. NOTICE OF TAX LIABILITY.

(A) NOTICE TO BUYER.

WHEN A CONTRACT IS EXECUTED FOR THE TRANSFER OF ANY INTEREST IN AGRICULTURAL LAND, THE SELLER SHALL NOTIFY THE BUYER, IN WRITING, THAT THE TRANSFER MAY BE SUBJECT TO THE AGRICULTURAL LAND TRANSFER TAX.

(B) LIABILITY FOR FAILURE TO NOTIFY.

IF A SELLER FAILS TO NOTIFY A BUYER AS REQUIRED BY