SUBSECTION (A) OF THIS SECTION, THE SELLER IS LIABLE TO THE BUYER FOR THE AGRICULTURAL LAND TRANSFER TAX PAID BY THE BUYER.

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

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

REVISOR'S NOTE TO SUBTITLE: In this subtitle, the defined term "supervisor" is substituted for the former term "Department" in those provisions that involve procedures for determining calculations of the tax and valuations that are made in the supervisors' offices. No change has been made in references to where filings are made, to distribution of tax revenues, or in the power to adopt regulations.

SUBTITLE 4. COUNTY TRANSFER TAXES -- IN GENERAL.

13-401. DEFINITION.

IN THIS SUBTITLE, "COUNTY TRANSFER TAX" MEANS THE TRANSFER TAX IMPOSED BY A COUNTY.

REVISOR'S NOTE: This section is new language added to avoid repetition of phrases such as "the transfer taxes imposed by a county".

Defined term: "County" § 1-101

13-402. APPLICABILITY OF SUBTITLE.

(A) IN GENERAL.

THIS SUBTITLE APPLIES IN ANY COUNTY WHERE THE COUNTY IMPOSES A TRANSFER TAX.

(B) SUBTITLE SUPPLEMENTARY TO COUNTY LAW.

THE PROVISIONS OF THIS SUBTITLE ARE IN ADDITION TO THE PUBLIC LOCAL LAWS OF A COUNTY THAT RELATE TO TRANSFER TAXES.

REVISOR'S NOTE: This section is new language added to clarify the legal relationship between this subtitle and public local laws relating to transfer taxes.

Defined term: "County" § 1-101

13-403. TRANSFERS BETWEEN SPOUSES AND FORMER SPOUSES.

AN INSTRUMENT OF WRITING THAT TRANSFERS PROPERTY BETWEEN SPOUSES OR FORMER SPOUSES IN ACCORDANCE WITH A PROPERTY