

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Resolution No. 111 -2025

Introduced by: The Chairperson at the request of the County Executive

Short Title: Transfer Tax – Fiscal Year 2026

Title: A RESOLUTION adopting the Transfer Tax, the tax on every instrument of writing conveying title to real or leasehold property offered for a record and recorded in Howard County with the Clerk of the Circuit Court, and providing for certain exemptions from the tax.

Introduced and read first time _____, 2025.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2025.

By order _____
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted____, Adopted with amendments____, Failed____, Withdrawn____, by the County Council on _____, 2025.

Certified By _____
Michelle Harrod, Administrator

Approved by the County Executive _____, 2025

Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1 **WHEREAS**, Article 14, Section 20.300 of the Public Local Laws of Maryland
2 authorizes the County to impose a tax on every instrument of writing conveying title to real or
3 leasehold property offered for a record and recorded in Howard County with the Clerk of the
4 Circuit Court; and

5
6 **WHEREAS**, this tax is known as the “Transfer Tax”; and

7
8 **WHEREAS**, pursuant to Article 14, Section 20.300 of the Public Local Laws of
9 Maryland, the Transfer Tax is not imposed on conveyances to the state or to any agency or
10 instrumentality thereof, or any political subdivision of the state, or any nonprofit hospital or
11 religious or charitable organization, association or corporation and to the conveyance of
12 moderate income housing units; and

13
14 **WHEREAS**, subject to certain criteria, Section 20.300(b) of Article 14 of the Public
15 Local Laws of Maryland provides that the sale of residential property to teachers, law
16 enforcement officers, or fire and rescue services members may be subject to a reduced or
17 exempted Transfer Tax rate; and

18
19 **WHEREAS**, the governing body of Howard County last adopted the rate of the Transfer
20 Tax by the passage of Council Resolution No. 67-2024 and there are no changes proposed for
21 Fiscal Year 2026.

22
23 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
24 Maryland this ____ day of _____, 2025 that, pursuant to the authority granted in
25 Section 20.301 and 20.304 of Article 14 of the Public Local Laws of Maryland and subject to the
26 exemptions set forth in Section 20.301 of Article 14 of the Public Local Laws of Maryland, the
27 Transfer Tax rate in Howard County is **1.25 percent** of the actual consideration paid or to be
28 paid for the conveyance of title and shall be collected by the Director of Finance before the Clerk
29 of the Circuit Court may accept an instrument of writing for recordation.

1 **AND BE IT FURTHER RESOLVED**, the tax imposed by this Resolution does not
2 apply to:

- 3 (1) Conveyances to the state or to any agency or instrumentality thereof, or any political
4 subdivision of the state, or any nonprofit hospital or religious or charitable organization,
5 association or corporation; and
6 (2) Conveyances of moderate income housing units.

7
8 **AND BE IT FURTHER RESOLVED** that this resolution shall be effective July 1, 2025
9 and shall continue in effect until changed or repealed by subsequent resolution of the County
10 Council.

11
12 **AND BE IT FURTHER RESOLVED** that a copy of this Resolution be sent to the
13 Comptroller of the Treasury of the State of Maryland.