

# HOUSE BILL 1398

Q6

6lr2033

---

By: **Delegates Nawrocki, Arikan, Chisholm, Fisher, Grammer, M. Morgan, and Szeliga**

Introduced and read first time: February 13, 2026

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **State Transfer Tax – Temporary Suspension**

3 FOR the purpose of suspending the imposition of the State transfer tax for a certain period  
4 of time; and generally relating to the State transfer tax.

5 BY repealing and reenacting, with amendments,  
6 Article – Tax – Property  
7 Section 13–202  
8 Annotated Code of Maryland  
9 (2019 Replacement Volume and 2025 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
11 That the Laws of Maryland read as follows:

12 **Article – Tax – Property**

13 13–202.

14 (A) Except as otherwise provided in this subtitle, a transfer tax is imposed on an  
15 instrument of writing:

16 (1) recorded with the clerk of the circuit court for a county; or

17 (2) filed with the Department and described in § 12–103(d) of this article.

18 (B) **THE TRANSFER TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION**  
19 **DOES NOT APPLY TO AN INSTRUMENT OF WRITING RECORDED OR FILED FROM JULY**  
20 **1, 2026, TO JUNE 30, 2029, BOTH INCLUSIVE.**

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
2 1, 2026.