

# THE DOCUMENTARY TRANSFER TAX ACT & AB 1888

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## WHAT IS THE DOCUMENTARY TRANSFER TAX ACT?

The Documentary Transfer Tax Act authorizes the board of supervisors of a county or city and county to impose a tax with respect to specified instruments that transfer specified interests in real property.

Example: Grant Deeds, Transfer Deeds, Quit Claim Deeds

The act requires the amount of tax due and the location of the property to show on the face of the document, and if the party submitting the document for recordation requests, that the amount of tax due be shown on a separate paper affixed to the document. The act prohibits the recorder from recording any deed, instrument, or writing subject to the tax, unless paid at the time of recording, and requires a signed declaration of the amount of tax due on the face of the document or on a separate paper as provided by the act.

## WHAT IS AB 1888?

An act to amend Sections 11932 and 11933 of the Revenue and Taxation code, relating to taxation. This bill would delete the requirement that, upon request, the amount of tax due be shown on a separate paper affixed to the document, and would make a conforming change to the signed declaration requirement.

**As of January 1st, 2015, documentary transfer tax amounts will no longer be allowed to be private information.**

For more detailed information on AB 1888 please visit: <http://leginfo.legislature.ca.gov/>

# AB1888

