
By: Delegate Linton

Introduced and read first time: February 16, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemptions - Privately Owned Public Use Airports**

3 FOR the purpose of providing that certain real property on which a privately owned
4 public use airport is located is not subject to State property tax; authorizing the
5 governing body of a county to include certain real property as part of an exemption
6 from county property tax; and providing for the application of this Act.

7 BY adding to

8 Article - Tax - Property
9 Section 7-303
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1995 Supplement)

12 BY repealing and reenacting, with amendments,

13 Article - Tax - Property
14 Section 8-302
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1995 Supplement)

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

19 **Article - Tax - Property**

20 7-303.

21 REAL PROPERTY IS NOT SUBJECT TO STATE PROPERTY TAX IF:

22 (1) ON THE REAL PROPERTY THERE IS AN AIRPORT THAT IS:

23 (I) LOCATED ON PRIVATELY OWNED LAND;

24 (II) USED BY THE PUBLIC; AND

25 (III) LICENSED UNDER TITLE 5 OF THE TRANSPORTATION ARTICLE;

26 AND

27 (2) THE REAL PROPERTY IS THE PART OF THE AIRPORT THAT IS AN
28 IMPROVED AIRPLANE LANDING STRIP, INCLUDING AN APPROACH ZONE AND

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1 TAXIWAY, AND OTHER PART OF THE PROPERTY THAT IS DESIGNATED BY THE
2 MARYLAND AVIATION ADMINISTRATION AS NECESSARY TO MEET THE MINIMUM
3 STANDARDS OF SAFETY REQUIRED FOR LICENSURE.

4 8-302.

5 (A) For purposes of the county property tax only, in any county in which
6 authorized by the governing body of the county, an improved airplane landing strip may
7 not be assessed to the owner of the real property on which it is located if the landing strip
8 is:

9 (1) located on privately owned land;

10 (2) used by the public; and

11 (3) licensed under Title 5 of the Transportation Article.

12 (B) THE PROPERTY ELIGIBLE FOR AN EXEMPTION UNDER SUBSECTION (A)
13 OF THIS SECTION MAY INCLUDE AN APPROACH ZONE AND TAXIWAY.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 July 1, 1996, and shall be applicable to all taxable years beginning after June 30, 1996.