

HOUSE BILL 1285

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Q2

2001 Regular Session
11r2386

By: **Charles County Delegation**

Introduced and read first time: February 15, 2001

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 26, 2001

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 22, 2001

CHAPTER 319

1 AN ACT concerning

2

Charles County - Tobacco Barns

3 FOR the purpose of ~~requiring~~ authorizing the governing body of Charles County to
4 grant a property tax credit against the county property tax imposed on certain
5 real property that is ~~a tobacco barn or~~ was formerly used solely as a tobacco
6 barn; ~~and~~ providing for the effective date and applicability of this Act; and
7 generally relating to a property tax credit in Charles County for certain real
8 property that was formerly used solely as a tobacco barn.

9 BY repealing and reenacting, without amendments,
10 Article - Tax - Property
11 Section 9-212
12 Annotated Code of Maryland
13 (1994 Replacement Volume and 2000 Supplement)

14 BY adding to
15 Article - Tax - Property
16 Section 9-310(f)
17 Annotated Code of Maryland
18 (1994 Replacement Volume and 2000 Supplement)

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

1 **Article - Tax - Property**

2 9-212.

3 The Mayor and City Council of Baltimore City or the governing body of a county
4 or of a municipal corporation may grant, by law, a property tax credit against the
5 county or municipal corporation property tax imposed on real property that is used
6 solely as a tobacco barn.

7 9-310.

8 (F) (1) THE GOVERNING BODY OF CHARLES COUNTY ~~SHALL~~ MAY GRANT A
9 PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL
10 PROPERTY THAT ~~IS A TOBACCO BARN OR~~ WAS FORMERLY USED SOLELY AS A
11 TOBACCO BARN IF THE REAL PROPERTY:

12 (I) IS LOCATED ON LAND THAT IS SUBJECT TO A TOBACCO BUYOUT
13 AGREEMENT; OR

14 (II) 1. IS LOCATED ON LAND THAT QUALIFIES FOR AN
15 AGRICULTURAL USE ASSESSMENT; AND

16 2. IS USED IN CONNECTION WITH AN ACTIVITY THAT IS
17 RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY.

18 (2) IN AUTHORIZING A CREDIT UNDER THIS SUBSECTION, THE
19 GOVERNING BODY OF THE COUNTY MAY PROVIDE, BY LAW, FOR:

20 (I) THE AMOUNT OF THE CREDIT;

21 (II) THE DURATION OF THE CREDIT; AND

22 (III) ANY OTHER PROVISION NECESSARY TO ADMINISTER THE
23 CREDIT.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 June 1, 2001 and shall be applicable to all taxable years beginning on or after July 1,
26 2001.