
By: **St. Mary's County Delegation**
Introduced and read first time: January 15, 2001
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: February 20, 2001

CHAPTER 641

1 AN ACT concerning

2 **St. Mary's County - Property Tax Credit - Tobacco Barns**

3 FOR the purpose of authorizing the governing body of St. Mary's County to grant, by
4 law, a property tax credit against the county property tax imposed on real
5 property that was formerly used solely as a tobacco barn and is subject to a
6 tobacco buyout agreement; authorizing the governing body of St. Mary's County
7 to provide, by law, for certain provisions relating to the property tax credit;
8 providing for the application of this Act; and generally relating to the authority
9 of the governing body of St. Mary's County to grant a property tax credit.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - Property
12 Section 9-320(a)
13 Annotated Code of Maryland
14 (1994 Replacement Volume and 2000 Supplement)

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

17 **Article - Tax - Property**

18 9-320.

19 (a) (1) The governing body of St. Mary's County may grant, by law, a
20 property tax credit under this section against county property tax imposed on:

21 ~~(1)~~ (1) property that is:

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1 (⊕) 1. owned by the St. George's Island Improvement
2 Association, Incorporated; and

3 (⊕) 2. used only for community or civic purposes;

4 (⊕) (II) real property that is owned by the Seventh District Optimist
5 Youth Foundation, Inc.; [and]

6 (⊕) (III) real property that is subject to the Maryland Agricultural Land
7 Preservation District Program or the St. Mary's County Agricultural Land
8 Preservation District 5-year program; AND

9 (⊕) (IV) REAL PROPERTY THAT:

10 (⊕) 1. WAS FORMERLY USED SOLELY AS A TOBACCO BARN; AND

11 (⊕) 2. IS SUBJECT TO A TOBACCO BUYOUT AGREEMENT.

12 (2) IN AUTHORIZING A CREDIT UNDER PARAGRAPH (1)(IV) OF THIS
13 SUBSECTION, THE GOVERNING BODY OF THE COUNTY MAY PROVIDE, BY LAW, FOR:

14 (1) THE AMOUNT OF THE CREDIT;

15 (2) THE DURATION OF THE CREDIT; AND

16 (3) ANY OTHER PROVISION NECESSARY TO ADMINISTER THE
17 CREDIT.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 ~~October 1, 2001~~ June 1, 2001 and shall be effective for all taxable years beginning
20 after June 30, 2001.