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By: **Allegany County Delegation**

Introduced and read first time: February 2, 2005

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemption - Exception for Property Owned by Canal Place**  
3 **Preservation and Development Authority - Concession**

4 FOR the purpose of providing that a certain exemption from State and local property  
5 taxes does not apply to certain property owned by the Canal Place Preservation  
6 and Development Authority that is used for a concession; providing for the  
7 application of this Act; and generally relating to an exception to a certain  
8 property tax exemption for certain property owned by the Canal Place  
9 Preservation and Development Authority.

10 BY repealing and reenacting, with amendments,  
11 Article - Tax - Property  
12 Section 7-211(b)  
13 Annotated Code of Maryland  
14 (2001 Replacement Volume and 2004 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 7-211.

19 (b) (1) This subsection does not apply to:

20 (I) property owned by the Maryland-National Capital Park and  
21 Planning Commission in Prince George's County that is located in a public airport  
22 and is used for a restaurant concession; AND

23 (II) PROPERTY OWNED BY THE CANAL PLACE PRESERVATION AND  
24 DEVELOPMENT AUTHORITY THAT IS LOCATED IN ALLEGANY COUNTY AND THAT IS  
25 USED FOR A CONCESSION.

26 (2) An interest of a person in property of the federal government, the  
27 State, a county, or a municipal corporation is not subject to property tax, if the  
28 property is used for a concession that:

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1 (i) is located in a public airport, park, market, or fairground; and

2 (ii) is available for use by the general public.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,  
5 2005.