

Chapter 508

(House Bill 1299)

AN ACT concerning

Property Tax – ~~Public Land and Public Use~~ Crane Located on State Property – Exemption

FOR the purpose of providing an exemption from property tax for the interest of a person in certain property that is located on property owned by ~~certain public entities~~ the State and used for certain public purposes; providing for the construction of this Act; providing for the application of this Act; and generally relating to an exemption from property tax for interests in certain property.

BY adding to

Article – Tax – Property

Section 7–211(i)

Annotated Code of Maryland

(2012 Replacement Volume and 2015 Supplement)

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

Article – Tax – Property

7–211.

(I) AN INTEREST OF A PERSON IN PERSONAL PROPERTY THAT IS LOCATED ON PROPERTY OWNED BY ~~THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, A MUNICIPAL CORPORATION, OR AN AGENCY OR INSTRUMENTALITY OF THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION~~ IS NOT SUBJECT TO PROPERTY TAX IF THE PERSONAL PROPERTY IS A CRANE USED FOR A ~~PUBLIC PURPOSE~~ CARGO HANDLING PURPOSES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act may not be construed to alter or abrogate any agreements between a person and a local government concerning any personal property described under this Act.

SECTION ~~2.~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.

Approved by the Governor, May 10, 2016.