

SENATE BILL 1019

Q2

9lr3280

By: **Senator Reilly**

Introduced and read first time: February 28, 2019

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – Rural Legacy Program**

3 FOR the purpose of authorizing the governing body of Anne Arundel County to grant, by
4 law, a property tax credit against the county property tax imposed on real property
5 that is located in a certain area and for which the property owner has sold certain
6 development rights under the Rural Legacy Program; providing for the application
7 of this Act; and generally relating to a property tax credit for property that is subject
8 to the Rural Legacy Program.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–303(d)
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2018 Supplement)

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

16 **Article – Tax – Property**

17 9–303.

18 (d) The governing body of Anne Arundel County may grant, by law, a property
19 tax credit under this section against the county tax imposed on real property:

20 (1) that is subject to the State’s or county’s agricultural land preservation
21 program; **OR**

22 (2) (I) **THAT IS LOCATED IN A RURAL LEGACY AREA AS DEFINED**
23 **IN § 5–9A–02 OF THE NATURAL RESOURCES ARTICLE; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) FOR WHICH THE PROPERTY OWNER HAS SOLD THE**
2 **DEVELOPMENT RIGHTS UNDER THE RURAL LEGACY PROGRAM ESTABLISHED**
3 **UNDER TITLE 5, SUBTITLE 9A OF THE NATURAL RESOURCES ARTICLE.**

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
5 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.