

Chapter 635

(Senate Bill 802)

AN ACT concerning

Property Tax – Exemption – Maryland Farm Bureau, Inc.

FOR the purpose of exempting from the property tax property that is owned by the Maryland Farm Bureau, Inc., and used exclusively for certain purposes; providing for the application of this Act; and generally relating to a property tax exemption for property owned by the Maryland Farm Bureau, Inc.

BY adding to

Article – Tax – Property
Section 7–246
Annotated Code of Maryland
(2019 Replacement Volume)

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

Article – Tax – Property

7–246.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS:

- (1) OWNED BY THE MARYLAND FARM BUREAU, INC.; AND**
- (2) USED EXCLUSIVELY FOR:**
 - (I) THE AGRICULTURAL EDUCATION OF THE PUBLIC;**
 - (II) AIDING AND ENCOURAGING AGRICULTURE IN THE STATE;**
 - (III) ASSISTING IN THE COLLECTION, ANALYSIS, AND DISSEMINATION OF INFORMATION RELATING TO AGRICULTURE; OR**
 - (IV) THE MAINTENANCE OF A NATURAL OR RECREATIONAL AREA FOR PUBLIC USE.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 8, 2020.