
By: Delegate Linton

Introduced and read first time: February 16, 1996

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 19, 1996

CHAPTER ____

1 AN ACT concerning

2 **Property Tax Exemptions - Privately Owned Public Use Airports**

3 FOR the purpose of providing that certain real property on which a privately owned
4 public use airport is located is not subject to State property tax; authorizing the
5 governing body of a county to include certain real property as part of an exemption
6 from county property tax; and providing for the application of this Act.

7 BY adding to

8 Article - Tax - Property

9 Section 7-303

10 Annotated Code of Maryland

11 (1994 Replacement Volume and 1995 Supplement)

12 BY repealing and reenacting, with amendments,

13 Article - Tax - Property

14 Section 8-302

15 Annotated Code of Maryland

16 (1994 Replacement Volume and 1995 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article - Tax - Property**

20 7-303.

21 REAL PROPERTY IS NOT SUBJECT TO STATE PROPERTY TAX IF:

22 (1) ON THE REAL PROPERTY THERE IS AN AIRPORT THAT IS:

2

1 (I) LOCATED ON PRIVATELY OWNED LAND;

2 (II) USED BY THE PUBLIC; AND

3 (III) LICENSED UNDER TITLE 5 OF THE TRANSPORTATION ARTICLE;

4 AND

5 (2) THE REAL PROPERTY IS THE PART OF THE AIRPORT THAT IS AN
6 IMPROVED ~~AIRPLANE LANDING STRIP~~ AIRCRAFT LANDING AREA, INCLUDING AN
7 APPROACH ZONE AND TAXIWAY, AND OTHER PART OF THE PROPERTY THAT IS
8 DESIGNATED BY THE MARYLAND AVIATION ADMINISTRATION AS NECESSARY TO
9 MEET THE MINIMUM STANDARDS OF SAFETY REQUIRED FOR LICENSURE.

10 8-302.

11 (A) For purposes of the county property tax only, in any county in which
12 authorized by the governing body of the county, an improved ~~airplane landing strip~~
13 AIRCRAFT LANDING AREA may not be assessed to the owner of the real property on
14 which it is located if the landing ~~strip~~ AREA is:

15 (1) located on privately owned land;

16 (2) used by the public; and

17 (3) licensed under Title 5 of the Transportation Article.

18 (B) THE PROPERTY ELIGIBLE FOR AN EXEMPTION UNDER SUBSECTION (A)
19 OF THIS SECTION MAY INCLUDE AN APPROACH ZONE AND TAXIWAY.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 1996, and shall be applicable to all taxable years beginning after June 30, 1996.