
By: Chairman, Budget and Taxation Committee (Departmental - Assessments and Taxation)

Requested: November 8, 1995

Introduced and read first time: January 10, 1996

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Correctional or Educational Facilities**

3 FOR the purpose of providing an exemption from property taxation for an interest of a
4 person in property of certain governmental entities under certain circumstances.

5 BY repealing and reenacting, with amendments,
6 Article - Tax - Property
7 Section 7-211(b)
8 Annotated Code of Maryland
9 (1994 Replacement Volume and 1995 Supplement)

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

12 **Article - Tax - Property**

13 7-211.

14 (b) An interest of a person in property of the federal government, the State, a
15 county, or a municipal corporation is not subject to property tax, if the property is:

16 (1) used for a concession that:

17 [(1)] (I) is located in a public airport, park, market, or fairground; and

18 [(2)] (II) is available for use by the general public; OR

19 (2) A CORRECTIONAL OR EDUCATIONAL FACILITY DEVOTED TO A
20 GOVERNMENTAL USE OR PURPOSE AND OPERATED UNDER A WRITTEN
21 AGREEMENT WITH THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, OR A
22 MUNICIPAL CORPORATION, OR AN AGENCY OR INSTRUMENTALITY OF THE
23 FEDERAL GOVERNMENT, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 1996.