

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 535

(First Reading File Bill)

AMENDMENT NO. 1

In line 2, before "Property" insert "Dorchester County and Talbot County -"; in the same line, strike "Exemption" and substitute "Credit"; strike beginning with "providing" in line 3 down through "Act" in line 5 and substitute "authorizing the governing body of Dorchester County and Talbot County and of a municipal corporation in Dorchester County or Talbot County to grant, by law, a property tax credit against property tax imposed on certain property owned by the Chesapeake Audubon Society, Inc. and used for certain purposes"; in line 8, strike "7-240" and substitute "9-311(e)"; and after line 10, insert:

"BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-322

Annotated Code of Maryland

(1994 Replacement Volume and 1996 Supplement)".

AMENDMENT NO. 2

In line 14, strike "7-240." and substitute "9-311."; strike in its entirety line 15, and substitute:

"(E) THE GOVERNING BODY OF DORCHESTER COUNTY OR OF A MUNICIPAL CORPORATION IN DORCHESTER COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON PROPERTY THAT:"

after line 21, insert:

"9-322.

(Over)

(A) The governing body of Talbot County and the governing body of a municipal corporation in Talbot County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:

(1) property that:

(i) is owned by the Academy of the Arts, Easton, Maryland, Incorporated;

(ii) is used primarily for the purpose of the organization; and

(iii) is not used primarily for revenue or income-producing purposes;

(2) property that is:

(i) owned by the Bailey's Neck Park Association; and

(ii) used for charitable purposes;

(3) property that is owned by the Maryland Ornithological Society, Incorporated, or any of its chapters; and

(4) property that is owned by the Tuckahoe Steam and Gas Association, Incorporated.

(B) THE GOVERNING BODY OF TALBOT COUNTY OR OF A MUNICIPAL CORPORATION IN TALBOT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON PROPERTY THAT:

(1) IS OWNED BY THE CHESAPEAKE AUDUBON SOCIETY, INC.; AND

(2) IS USED SOLELY FOR:

(I) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC; AND

(II) THE MAINTENANCE OF:

1. A NATURAL AREA FOR PUBLIC USE; OR

2. A SANCTUARY FOR WILDLIFE.”;

and in line 23, strike “and shall be applicable to all taxable years beginning after June 30, 1998”.