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**By: Delegates Hixson, Klima, and Fry**

Introduced and read first time: January 20, 1997

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemption - State Energy Facilities**

3 FOR the purpose of providing for an exemption from property tax for certain property  
4 that is actually used exclusively for heating, cooling, or generation or distribution of  
5 electricity for property owned and occupied by the State; and providing for the  
6 application of this Act.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - Property  
9 Section 6-102(e)  
10 Annotated Code of Maryland  
11 (1994 Replacement Volume and 1996 Supplement)

12 BY adding to  
13 Article - Tax - Property  
14 Section 7-211.1  
15 Annotated Code of Maryland  
16 (1994 Replacement Volume and 1996 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 6-102.

21 (e) Unless exempted under § 7-211, § 7-211.1, or § 7-501 of this article, the  
22 interest or privilege of a person in property that is owned by the federal, the State, a  
23 county, or a municipal corporation government is subject to property tax as though the  
24 lessee or the user of the property were the owner of the property, if the property is leased  
25 or otherwise made available to that person:

26 (1) by the federal, the State, a county, or municipal corporation government;  
27 and

28 (2) with the privilege to use the property in connection with a business that  
29 is conducted for profit.

2

1 7-211.1.

2           PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS ACTUALLY  
3 USED EXCLUSIVELY FOR HEATING, COOLING, OR GENERATION OR DISTRIBUTION  
4 OF ELECTRICITY FOR PROPERTY OWNED AND OCCUPIED BY THE STATE.

5           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
6 July 1, 1997 and shall be applicable to all taxable years beginning after June 30, 1997.