Unofficial Copy   1997 Regular Session

Q1   7lr1659

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By: St. Mary's County Delegation
Introduced and read first time: January 30, 1997
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **St. Mary's County - Property Tax Credit - Agricultural Land**

3 FOR the purpose of repealing authority for the governing body of St. Mary's County to
4   grant, by law, a property tax credit for certain buildings; and authorizing the
5   governing body of St. Mary's County to grant, by law, a property tax credit for
6   certain real property that is subject to the Maryland Agricultural Land Preservation
7   District Program or the St. Mary's County Agricultural Land Preservation District
8   5-year program.

9 BY repealing and reenacting, with amendments,
10   Article - Tax - Property
11   Section 9-320
12   Annotated Code of Maryland
13   (1994 Replacement Volume and 1996 Supplement)

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

16   **Article - Tax - Property**

17 9-320.

18   The governing body of St. Mary's County may grant, by law, a property tax credit
19 under this section against county property tax imposed on:

20   (1) property that is:

21   (i) owned by the St. George's Island Improvement Association,
22 Incorporated; and

23   (ii) used only for community or civic purposes;

24   (2) real property that is owned by the Seventh District Optimist Youth
25 Foundation, Inc.; and

26   (3) [a building other than a tobacco barn that is:

27   (i) located on land that qualifies for an agricultural use assessment;
28 and
he General Assembly of
37   1996)

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1   (ii) used in connection with an activity that is recognized by the
2 Department as an approved agricultural activity] REAL PROPERTY THAT IS SUBJECT TO
3 THE MARYLAND AGRICULTURAL LAND PRESERVATION DISTRICT PROGRAM OR
4 THE ST. MARY'S COUNTY AGRICULTURAL LAND PRESERVATION DISTRICT 5-YEAR
5 PROGRAM.

6   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 1997.