

SENATE BILL 563

Unofficial Copy
Q2

1998 Regular Session
8r0929

By: **Senator Colburn**

Introduced and read first time: February 6, 1998

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 10, 1998

CHAPTER_____

1 AN ACT concerning

2 **Dorchester County - Property Tax Credit - Agricultural and Forest Land**

3 FOR the purpose of authorizing the governing body of Dorchester County to grant a
4 property tax credit for property tax imposed on certain agricultural and forest
5 land that meets certain requirements; providing for the development of criteria
6 for eligibility for the tax credit and the administration of the tax credit; and
7 generally relating to a property tax credit for certain agricultural and forest
8 land in Dorchester County.

9 BY adding to
10 Article - Tax - Property
11 Section 9-311(f)
12 Annotated Code of Maryland
13 (1994 Replacement Volume and 1997 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 9-311.

18 (F) (1) THE GOVERNING BODY OF DORCHESTER COUNTY MAY GRANT, BY
19 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY
20 PROPERTY TAX IMPOSED ON:

1 (I) AGRICULTURAL LAND THAT IS SUBJECT TO A NUTRIENT
2 MANAGEMENT PLAN OR THAT IS DEVELOPING A NUTRIENT MANAGEMENT PLAN FOR
3 IMPLEMENTATION; OR

4 (II) FOREST LAND THAT IS SUBJECT TO A FOREST MANAGEMENT
5 PLAN OR SIMILAR AGREEMENT.

6 (2) IN ESTABLISHING A TAX CREDIT UNDER THIS SUBSECTION, THE
7 GOVERNING BODY OF DORCHESTER COUNTY;

8 (I) SHALL DEVELOP CRITERIA NECESSARY TO IMPLEMENT THE
9 CREDIT; AND

10 (II) MAY SPECIFY THE AMOUNT AND DURATION OF THE CREDIT,
11 THE QUALIFICATION AND APPLICATION PROCEDURES FOR THE CREDIT, AND ANY
12 OTHER REQUIREMENT OR PROCEDURE THAT THE GOVERNING BODY CONSIDERS
13 APPROPRIATE.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 July 1, 1998.