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By: Delegates Bozman, Healey, Cryor, Hixson, Carlson, McKee, Bartlett, Shriver, Rudolph, Linton, Hurson, Conroy, Rzepkowski, Rosso, Ports, Patterson, Conway, Greenip, and McClenahan Introduced and read first time: February 11, 1999 Assigned to: Ways and Means								
Committee Report: Favorable House action: Adopted Read second time: March 25, 1999								
			CHAPTER					
1	AN ACT c	oncernin	g					
2		Property Tax - Credit for Conservation Lands						
 FOR the purpose of adding the Maryland Environmental Trust to a certain definition used in determining qualification for a certain property tax credit. 								
5 6 7 8 9	BY repealing and reenacting, with amendments, Article - Tax - Property Section 9-220 Annotated Code of Maryland (1994 Replacement Volume and 1998 Supplement)							
10 11			EE IT ENACTED BY THE GENERAL ASSEMBLY OF at the Laws of Maryland read as follows:					
12	Article - Tax - Property							
13	9-220.							
14	(a)	(1)	In this section the following words have the meanings indicated.					
15		(2)	"Conservation land" means real property that is:					
16 17	trust OR T	HE MA	(i) subject to a perpetual conservation easement donated to a land RYLAND ENVIRONMENTAL TRUST on or after July 1, 1991;					
18			(ii) 1. acquired by a land trust on or after July 1, 1991;					

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1			2.	owned in fee by that land trust; and					
2 3	2 3. subject to a letter of intent, agreement, or option 3 agreement for the resale of the property to a government agency;								
4		(iii)	owned by	y the Potomac Conservancy; or					
5		(iv)	owned by	y the Western Shore Conservancy.					
6 7	6 (3) "Land trust" means a qualified conservation organization as defined 7 in § 3-2A-01 of the Natural Resources Article.								
8 (b) The Mayor and City Council of Baltimore City or the governing body of a 9 county or municipal corporation may grant, by law, a property tax credit against the 10 county or municipal corporation property tax imposed on conservation land or 11 property owned by a land trust that qualifies under subsection (d) of this section, that 12 is used:									
13	(1)	to assist	in the pres	servation of a natural area;					
14	(2)	for the	environmer	ntal education of the public;					
15	(3)	generall	y to promo	ote conservation; or					
16	(4)	for the i	naintenanc	ce of:					
17		(i)	a natural	area for public use; or					
18		(ii)	a sanctua	ry for wildlife.					
19 20	9 (c) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may provide, by law, for:								
21 22	and (1)	the amo	unt and du	aration of the property tax credit under this section;					
23 24	(2) under this section		er provision	n necessary to carry out the property tax credit					
25	(d) To	qualify for a p	property ta	x credit under this section, a land trust shall:					
26 27	be certified by the Maryland Environmental Trust to be a land trust in good standing and to have a cooperative agreement in effect; and								
28 29	(2) as scheduled by			ertification every 5 years beginning July 1, 1998, or nental Trust.					
30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 31 July 1, 1999.									