

HOUSE BILL 555

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Q2

1999 Regular Session
(9r0344)

ENROLLED BILL
-- Ways and Means/Budget and Taxation --

Introduced by **Montgomery County and Prince George's County Delegations**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Exemption - Exception for Property Owned by**
3 **Maryland-National Capital Park and Planning Commission and Used for a**
4 **Concession**
5 **MC/PG 8-99**

6 FOR the purpose of providing that a certain exemption from property tax does not
7 apply to certain property owned by the Maryland-National Capital Park and
8 Planning Commission and used for a certain concession; and providing for the
9 application of this Act.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - Property
12 Section 7-211(b)
13 Annotated Code of Maryland
14 (1994 Replacement Volume and 1998 Supplement)

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

3 **Article - Tax - Property**

4 7-211.

5 (b) (1) THIS SUBSECTION DOES NOT APPLY TO PROPERTY OWNED BY THE
6 MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION IN PRINCE
7 GEORGE'S COUNTY THAT IS LOCATED IN A PUBLIC AIRPORT AND IS USED FOR A
8 RESTAURANT CONCESSION.

9 (2) An interest of a person in property of the federal government, the
10 State, a county, or a municipal corporation is not subject to property tax, if the
11 property is used for a concession that:

12 [(1)] (I) is located in a public airport, park, market, or fairground; and

13 [(2)] (II) is available for use by the general public.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 July 1, 1999 and shall be applicable to taxable years beginning after June 30, 1999.