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By: **Montgomery County and Prince George's County Delegations**

Introduced and read first time: February 11, 1999

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: March 27, 1999

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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 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)

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

17 **Article - Tax - Property**

18 7-211.

19 (b) (1) THIS SUBSECTION DOES NOT APPLY TO PROPERTY OWNED BY THE  
20 MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION IN PRINCE  
21 GEORGE'S COUNTY AND USED FOR A CONCESSION.

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

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

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

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