

HOUSE BILL 1020

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Q2

1999 Regular Session
9r1283

By: **Delegates Conway, Cane, Eckardt, Bozman, McClenahan, and Walkup**

Introduced and read first time: February 15, 1999

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 22, 1999

Committee Report: Favorable

House action: Adopted

Read second time: March 25, 1999

CHAPTER _____

1 AN ACT concerning

2 **Wicomico County - Property Tax Credit - Agricultural Land**

3 FOR the purpose of authorizing the governing body of Wicomico County to grant, by
4 law, a property tax credit against the county property tax imposed on certain
5 land; requiring the governing body of Wicomico County to address certain issues
6 regarding any property tax credit established; and generally relating to a
7 property tax credit for agricultural land in Wicomico County.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 9-324
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1998 Supplement)

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

15 **Article - Tax - Property**

16 9-324.

17 (A) The governing body of Wicomico County and the governing body of a
18 municipal corporation in Wicomico County may grant a property tax credit under this
19 section against the county and municipal corporation property tax imposed on
20 property that is owned by the East Side Men's Club, Inc.

1 (B) (1) THE GOVERNING BODY OF WICOMICO COUNTY MAY GRANT, BY LAW,
2 A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON
3 AGRICULTURAL LAND, NOT INCLUDING ANY IMPROVEMENTS, THAT IS LOCATED IN
4 AN AGRICULTURAL PRESERVATION DISTRICT.

5 (2) IN ESTABLISHING A TAX CREDIT UNDER THIS SUBSECTION, THE
6 GOVERNING BODY OF WICOMICO COUNTY SHALL SPECIFY:

7 (I) THE AMOUNT AND DURATION OF THE CREDIT;

8 (II) THE QUALIFICATION AND APPLICATION PROCEDURES FOR THE
9 CREDIT;

10 (III) THE CIRCUMSTANCES UNDER WHICH THE CREDIT SHALL
11 TERMINATE;

12 (IV) THE LIABILITY OF THE PROPERTY OWNER IN THE EVENT OF
13 TERMINATION OF THE CREDIT; AND

14 (V) ANY OTHER REQUIREMENT OR PROCEDURE RELATED TO THE
15 CREDIT AND CONSIDERED NECESSARY.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 October 1, 1999.