

HOUSE BILL 1025

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Q2

1999 Regular Session
(9r1026)

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

Introduced by **Delegates Schisler and Eckardt**

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 - Talbot County - Chesapeake Wildlife Heritage**

3 FOR the purpose of ~~requiring~~ authorizing the governing body of Talbot County and
4 the governing body of a municipal corporation in Talbot County to grant a credit
5 against the property tax imposed on certain property owned by Chesapeake
6 Wildlife Heritage, Inc.; providing for the construction of this Act; and generally
7 relating to an optional property tax credit against the county property tax
8 imposed on certain property owned by Chesapeake Wildlife Heritage, Inc.

9 ~~BY repealing and reenacting, with amendments,~~

10 BY adding to

11 BY repealing and reenacting, with amendments,

12 Article - Tax - Property

13 Section 9-322(a) ~~(e)~~ (b)

14 Annotated Code of Maryland

15 (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 9-322.

5 ~~(a) The governing body of Talbot County and the governing body of a~~
6 ~~municipal corporation in Talbot County shall grant a property tax credit under this~~
7 ~~section against the county and municipal corporation property tax imposed on:~~

8 ~~(1) property that:~~

9 ~~(i) is owned by the Academy of the Arts, Easton, Maryland,~~
10 ~~Incorporated;~~

11 ~~(ii) is used primarily for the purpose of the organization; and~~

12 ~~(iii) is not used primarily for revenue or income-producing~~
13 ~~purposes;~~

14 ~~(2) property that is:~~

15 ~~(i) owned by the Bailey's Neck Park Association; and~~

16 ~~(ii) used for charitable purposes;~~

17 ~~(3) property that is owned by the Maryland Ornithological Society,~~
18 ~~Incorporated, or any of its chapters; [and]~~

19 ~~(4) property that is owned by the Tuckahoe Steam and Gas Association,~~
20 ~~Incorporated; AND~~

21 ~~(5)~~

22 ~~(b) The governing body of Talbot County or of a municipal corporation in~~
23 ~~Talbot County may grant, by law, a property tax credit under this section against the~~
24 ~~county or municipal corporation property tax imposed on [property that]:~~

25 ~~(1) PROPERTY THAT is owned by the Chesapeake Audubon Society,~~
26 ~~Inc.[:] and~~

27 ~~[(2)] is used solely for:~~

28 ~~(i) the environmental education of the public; and~~

29 ~~(ii) the maintenance of:~~

30 ~~1. a natural area for public use; or~~

31 ~~2. a sanctuary for wildlife[:]; AND~~

1 ~~(C) THE GOVERNING BODY OF TALBOT COUNTY OR OF A MUNICIPAL~~
 2 ~~CORPORATION IN TALBOT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT~~
 3 ~~UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION~~
 4 ~~PROPERTY TAX IMPOSED ON~~

5 (2) PERSONAL PROPERTY THAT IS:

6 (⊕) ~~(⊕)~~ (I) OWNED BY CHESAPEAKE WILDLIFE HERITAGE,
 7 INCORPORATED;

8 (⊕) ~~(⊕)~~ (II) USED PRIMARILY FOR THE PURPOSE OF THE
 9 ORGANIZATION; AND

10 (⊕) ~~(⊕)~~ (III) NOT USED PRIMARILY FOR REVENUE OR
 11 INCOME-PRODUCING PURPOSES.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act may not be
 13 construed as a finding or conclusion of the General Assembly regarding the merit of a
 14 claim for exemption from property tax under § 7-202 of the Tax - Property Article.

15 SECTION ~~2.~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take
 16 effect October 1, 1999.