
By: **Delegate W. Baker**

Rules suspended

Introduced and read first time: March 12, 1999

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Exemption - Wildfowl Trust of North America, Inc.**

3 FOR the purpose of providing for an exemption from property tax for certain property
4 owned by the Wildfowl Trust of North America, Inc.; and providing for the
5 application of this Act.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - Property
8 Section 7-217
9 Annotated Code of Maryland
10 (1994 Replacement Volume and 1998 Supplement)

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

13 **Article - Tax - Property**

14 7-217.

15 (a) Except as provided in subsection (b) of this section, property is not subject
16 to property tax if the property:

17 (1) is owned by:

18 (I) the Maryland Ornithological Society, Inc.; OR

19 (II) THE WILDFOWL TRUST OF NORTH AMERICA, INC.; and

20 (2) is used solely for:

21 (i) the maintenance of a natural area for public use;

22 (ii) a sanctuary for wildlife;

23 (iii) the environmental education of the public;

1 (iv) scientific research in ornithology; or

2 (v) the general management of wildlife.

3 (b) In Somerset County the property tax exemption applies only to State
4 property tax.

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