

HOUSE BILL 1215

Unofficial Copy  
Q1

1999 Regular Session  
9lr2632

---

By: **Delegate W. Baker**

Rules suspended

Introduced and read first time: March 12, 1999

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, March 16, 1999

---

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 27, 1999

---

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 ~~Property Tax - Exemption~~ **Queen Anne's County - Property Tax Credit -**  
3 **Wildfowl Trust of North America, Inc.**

4 FOR the purpose of providing for ~~an exemption from a~~ property tax credit in Queen  
5 Anne's County for certain property owned by the Wildfowl Trust of North  
6 America, Inc.; ~~and providing for the application of this Act.~~

7 ~~BY repealing and reenacting, with amendments,~~  
8 BY adding to  
9 Article - Tax - Property  
10 Section ~~7-217~~ 9-319(c)  
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 ~~7-217.~~

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

19 (1) ~~is owned by:~~

- 1           (I)       the Maryland Ornithological Society, Inc.; OR
- 2           (II)       ~~THE WILDFOWL TRUST OF NORTH AMERICA, INC.;~~ and
- 3       (2)       is used solely for:
- 4           (i)       ~~the maintenance of a natural area for public use;~~
- 5           (ii)       ~~a sanctuary for wildlife;~~
- 6           (iii)       ~~the environmental education of the public;~~
- 7           (iv)       ~~scientific research in ornithology; or~~
- 8           (v)       ~~the general management of wildlife.~~

9       (b)       ~~In Somerset County the property tax exemption applies only to State~~  
10 ~~property tax.~~

11 9-319.

12       (C)       THE GOVERNING BODY OF QUEEN ANNE'S COUNTY MAY GRANT, BY LAW, A  
13 PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX  
14 IMPOSED ON REAL PROPERTY THAT IS:

- 15           (1)       OWNED BY THE WILDFOWL TRUST OF NORTH AMERICA, INC.; AND
- 16           (2)       IS USED SOLELY FOR:
- 17           (I)       THE MAINTENANCE OF A NATURAL AREA FOR PUBLIC USE;
- 18           (II)       A SANCTUARY FOR WILDLIFE;
- 19           (III)       THE ENVIRONMENTAL EDUCATION OF THE PUBLIC;
- 20           (IV)       SCIENTIFIC RESEARCH IN ORNITHOLOGY; OR
- 21           (V)       THE GENERAL MANAGEMENT OF WILDLIFE.

22       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
23 July 1, 1999, ~~and shall be applicable to all taxable years beginning after June 30,~~  
24 ~~1999.~~

