

SENATE BILL 504

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1999 Regular Session  
9r1135

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By: **Senators Van Hollen, Roesser, and Ruben**  
Introduced and read first time: February 5, 1999  
Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Audubon Naturalist Society of the Central Atlantic States**

3 FOR the purpose of providing an exemption from property tax for a certain nonprofit  
4 organization; and providing for the application of this Act.

5 BY adding to

6 Article - Tax - Property

7 Section 7-241

8 Annotated Code of Maryland

9 (1994 Replacement Volume and 1998 Supplement)

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

12 **Article - Tax - Property**

13 7-241.

14 PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

15 (1) IS OWNED BY THE AUDUBON NATURALIST SOCIETY OF THE CENTRAL  
16 ATLANTIC STATES, INC.; AND

17 (2) IS USED SOLELY FOR:

18 (I) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR

19 (II) THE MAINTENANCE OF:

20 1. A NATURAL AREA FOR PUBLIC USE; OR

21 2. A SANCTUARY FOR WILDLIFE.

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

