

SENATE BILL 504

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Q1

1999 Regular Session
9r1135

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

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 30, 1999

CHAPTER _____

1 AN ACT concerning

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

4 FOR the purpose of ~~providing an exemption from~~ authorizing a property tax credit for
5 a certain nonprofit organization; providing for the construction of this Act; and
6 providing for the application of this Act.

7 BY adding to
8 Article - Tax - Property
9 Section ~~7-241~~ 9-233
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1998 Supplement)

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

14 **Article - Tax - Property**

15 ~~7-241.~~ 9-233.

16 ~~PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:~~

17 ~~(+) (A) IS OWNED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE~~
18 CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY
19 GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL
20 CORPORATION PROPERTY TAX IMPOSED ON PROPERTY OWNED BY THE AUDUBON
21 NATURALIST SOCIETY OF THE CENTRAL ATLANTIC STATES, INC.; AND THAT

1 ~~(2)~~ IS USED SOLELY FOR:

2 ~~(A)~~ (1) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR

3 ~~(B)~~ (2) THE MAINTENANCE OF:

4 ~~1-~~ (I) A NATURAL AREA FOR PUBLIC USE; OR

5 ~~2-~~ (II) A SANCTUARY FOR WILDLIFE.

6 (B) IF A TAXING JURISDICTION GRANTS A PROPERTY TAX CREDIT UNDER THIS
7 SECTION, THE CREDIT SHALL ALSO APPLY TO THE STATE PROPERTY TAX IN THAT
8 JURISDICTION IN THE SAME PERCENTAGE AND FOR THE SAME DURATION AS
9 PROVIDED FOR THE PROPERTY TAX OF THE TAXING JURISDICTION.

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

14 SECTION ~~2.~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take
15 effect June 1, 1999 and shall be applicable to all taxable years beginning after June
16 30, 1999.