

SENATE BILL 756

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1999 Regular Session
9lr2571
CF HB 1026

By: **Senator Colburn**

Introduced and read first time: March 1, 1999

Assigned to: Rules

Re-referred to: Budget and Taxation, March 3, 1999

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 30, 1999

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 Article - Tax - Property
11 Section 9-322~~(a)~~
12 Annotated Code of Maryland
13 (1994 Replacement Volume and 1998 Supplement)

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

16 **Article - Tax - Property**

17 9-322.

18 (a) The governing body of Talbot County and the governing body of a
19 municipal corporation in Talbot County shall grant a property tax credit under this
20 section against the county and municipal corporation property tax imposed on:

21 (1) property that:

1 (i) is owned by the Academy of the Arts, Easton, Maryland,

2 Incorporated;

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

4 (iii) is not used primarily for revenue or income-producing
5 purposes;

6 (2) property that is:

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

8 (ii) used for charitable purposes;

9 (3) property that is owned by the Maryland Ornithological Society,
10 Incorporated, or any of its chapters; ~~and~~

11 (4) property that is owned by the Tuckahoe Steam and Gas Association,
12 Incorporated; ~~AND.~~

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

16 (1) PROPERTY THAT is owned by the Chesapeake Audubon Society,
17 Inc.[:] and

18 ~~(2)~~ is used solely for:

19 (i) the environmental education of the public; and

20 (ii) the maintenance of:

21 1. a natural area for public use; or

22 2. a sanctuary for wildlife[:]; AND

23 ~~(5)~~ (2) PERSONAL PROPERTY THAT IS:

24 (I) OWNED BY CHESAPEAKE WILDLIFE HERITAGE,
25 INCORPORATED;

26 (II) USED PRIMARILY FOR THE PURPOSE OF THE ORGANIZATION;
27 AND

28 (III) NOT USED PRIMARILY FOR REVENUE OR INCOME-PRODUCING
29 PURPOSES.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act may not be
31 construed as a finding or conclusion of the General Assembly regarding the merit of

1 any claim for exemption from property tax under § 7-202 of the Tax - Property
2 Article.

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