

SENATE BILL 393

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Q7

2000 Regular Session
0lr2205

By: **Senator Dyson**

Introduced and read first time: February 3, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Agricultural Transfer Tax - County Land Preservation Programs**

3 FOR the purpose of reducing the amount of revenue generated by the agricultural
4 land transfer tax that certain counties must remit to the State Comptroller's
5 Office; and generally relating to the agricultural land transfer tax.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - Property
8 Section 13-306(a-1)
9 Annotated Code of Maryland
10 (1994 Replacement Volume and 1999 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 13-306.

15 (a-1) If a county is certified by the Office of Planning and the Maryland
16 Agricultural Land Preservation Foundation under § 5-408 of the State Finance and
17 Procurement Article as having established an effective county agricultural land
18 preservation program, the collector for the county shall remit to the Comptroller[:]

19 [(1) the revenue from the agricultural land transfer tax that is
20 attributable to the taxation of instruments of writing that transfer title to parcels of
21 land that are entirely woodland; and]

22 [(2)] 25% of the [balance of] revenue from the agricultural land transfer
23 tax [that remains after the remittance under item (1) of this subsection].

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 2000.