
By: **Charles County Delegation**

Introduced and read first time: February 15, 2001

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Charles County - Tobacco Barns**

3 FOR the purpose of requiring the governing body of Charles County to grant a
4 property tax credit against the county property tax imposed on real property
5 that is a tobacco barn or was formerly used as a tobacco barn; and providing for
6 the applicability of this Act.

7 BY repealing and reenacting, without amendments,
8 Article - Tax - Property
9 Section 9-212
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 2000 Supplement)

12 BY adding to
13 Article - Tax - Property
14 Section 9-310(f)
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 2000 Supplement)

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

19 **Article - Tax - Property**

20 9-212.

21 The Mayor and City Council of Baltimore City or the governing body of a county
22 or of a municipal corporation may grant, by law, a property tax credit against the
23 county or municipal corporation property tax imposed on real property that is used
24 solely as a tobacco barn.

1 9-310.

2 (F) THE GOVERNING BODY OF CHARLES COUNTY SHALL GRANT A PROPERTY
3 TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY
4 THAT IS A TOBACCO BARN OR WAS FORMERLY USED AS A TOBACCO BARN.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2001 and shall be applicable to all taxable years beginning on or after July 1,
7 2001.