
By: **Chairman, Ways and Means Committee (By Request - Departmental - Assessments and Taxation)**

Introduced and read first time: January 19, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Exemptions - Bus Passenger Shelters**

3 FOR the purpose of exempting from property tax certain interests in property of the
4 State held by certain persons under certain agreements to operate certain bus
5 passenger shelters; defining a certain term; and generally relating to property
6 tax exemptions for certain interests in government owned properties.

7 BY adding to
8 Article - Tax - Property
9 Section 7-211(h)
10 Annotated Code of Maryland
11 (2001 Replacement Volume and 2005 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 7-211.

16 (H) (1) IN THIS SUBSECTION, "BUS PASSENGER SHELTER" MEANS:

17 (I) A BUS PASSENGER SHELTER AS DEFINED IN § 8-750 OF THE
18 TRANSPORTATION ARTICLE; OR

19 (II) A SHELTER LOCATED AT A DESIGNATED TRANSIT BUS STOP ON
20 A CAMPUS OF A PUBLIC SENIOR HIGHER EDUCATION INSTITUTION AS DEFINED IN §
21 10-101 OF THE EDUCATION ARTICLE.

22 (2) AN INTEREST OF A PERSON IN PROPERTY OF THE STATE IS NOT
23 SUBJECT TO PROPERTY TAX:

24 (I) IF THE PERSON HOLDS AN INTEREST IN THE PROPERTY UNDER
25 AN AGREEMENT WITH THE STATE OR A COUNTY OR MUNICIPAL CORPORATION

1 UNDER § 8-751 OR § 8-752 OF THE TRANSPORTATION ARTICLE TO OPERATE A BUS
2 PASSENGER SHELTER; OR

3 (II) IF THE PERSON HOLDS AN INTEREST IN THE PROPERTY UNDER
4 AN AGREEMENT WITH A PUBLIC SENIOR HIGHER EDUCATION INSTITUTION TO
5 OPERATE A BUS PASSENGER SHELTER.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
7 effect July 1, 2006.