
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

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 14, 2006

CHAPTER _____

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, subject to certain limitations relating to certain advertising;
6 defining a certain term; and generally relating to property tax exemptions for
7 certain interests in government owned properties.

8 BY adding to
9 Article - Tax - Property
10 Section 7-211(h)
11 Annotated Code of Maryland
12 (2001 Replacement Volume and 2005 Supplement)

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

15 **Article - Tax - Property**

16 7-211.

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

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

1 (II) A SHELTER LOCATED AT A DESIGNATED TRANSIT BUS STOP ON
2 A CAMPUS OF A PUBLIC SENIOR HIGHER EDUCATION INSTITUTION AS DEFINED IN §
3 10-101 OF THE EDUCATION ARTICLE.

4 (2) ~~AN INTEREST OF A PERSON IN PROPERTY OF THE STATE IS NOT~~
5 ~~SUBJECT TO PROPERTY TAX:~~

6 (I) ~~IF THE PERSON HOLDS AN INTEREST IN THE PROPERTY UNDER~~
7 ~~AN AGREEMENT WITH THE STATE OR A COUNTY OR MUNICIPAL CORPORATION~~
8 ~~UNDER § 8-751 OR § 8-752 OF THE TRANSPORTATION ARTICLE TO OPERATE A BUS~~
9 ~~PASSENGER SHELTER; OR~~

10 (II) ~~IF THE PERSON HOLDS AN INTEREST IN THE PROPERTY UNDER~~
11 ~~AN AGREEMENT WITH A PUBLIC SENIOR HIGHER EDUCATION INSTITUTION TO~~
12 ~~OPERATE A BUS PASSENGER SHELTER.~~

13 (2) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, AN INTEREST OF
14 A PERSON IN PROPERTY OF THE STATE IS NOT SUBJECT TO PROPERTY TAX IF THE
15 PERSON HOLDS AN INTEREST IN THE PROPERTY UNDER AN AGREEMENT TO
16 OPERATE A BUS PASSENGER SHELTER WITH:

17 (I) THE STATE OR A COUNTY OR MUNICIPAL CORPORATION UNDER
18 § 8-751 OR § 8-752 OF THE TRANSPORTATION ARTICLE; OR

19 (II) A PUBLIC SENIOR HIGHER EDUCATION INSTITUTION.

20 (3) THE EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION
21 APPLIES WITH RESPECT TO A BUS PASSENGER SHELTER ONLY IF:

22 (I) ANY ADVERTISING ON THE BUS PASSENGER SHELTER:

23 1. COMPLIES WITH ALL APPLICABLE LOCAL ZONING
24 REGULATIONS AND MASTER PLAN PROVISIONS; AND

25 2. DOES NOT CONTAIN ANY LIGHTING; AND

26 (II) FOR A BUS PASSENGER SHELTER LOCATED IN A RESIDENTIAL
27 NEIGHBORHOOD, THE BUS PASSENGER SHELTER CONTAINS NO ADVERTISING.

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

