

HOUSE BILL 1422

Q1
HB 172/06 – W&M

71r0001

By: **Chair, Ways and Means Committee (By Request – Departmental – Assessments and Taxation)**

Rules suspended

Introduced and read first time: March 7, 2007

Assigned to: Rules and Executive Nominations

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, a county, a municipal corporation or any agency or instrumentality of the
5 State, a county, or a municipal corporation held by certain persons under
6 certain agreements to operate certain bus passenger shelters; defining a certain
7 term; providing for the application of this Act; and generally relating to
8 exemptions for certain interests in government–owned properties.

9 BY adding to

10 Article – Tax – Property
11 Section 7–211(h)
12 Annotated Code of Maryland
13 (2001 Replacement Volume and 2006 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 7–211.

18 **(H) (1) IN THIS SUBSECTION, “BUS PASSENGER SHELTER” MEANS:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

6 **(2) AN INTEREST OF A PERSON IN PROPERTY OF THE STATE,**
7 **COUNTY, OR A MUNICIPAL CORPORATION OR ANY AGENCY OR**
8 **INSTRUMENTALITY OF THE STATE, COUNTY, OR A MUNICIPAL CORPORATION IS**
9 **NOT SUBJECT TO PROPERTY TAX:**

10 **(I) IF THE PERSON HOLDS AN INTEREST IN THE PROPERTY**
11 **UNDER AN AGREEMENT WITH THE STATE, COUNTY, OR MUNICIPAL**
12 **CORPORATION UNDER § 8-751 OR § 8-752 OF THE TRANSPORTATION ARTICLE**
13 **TO OPERATE A BUS PASSENGER SHELTER; OR**

14 **(II) IF THE PERSON HOLDS AN INTEREST IN THE PROPERTY**
15 **UNDER AN AGREEMENT WITH A PUBLIC SENIOR HIGHER EDUCATION**
16 **INSTITUTION TO OPERATE A BUS PASSENGER SHELTER.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
19 2007.