

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

Re-referred to: Ways and Means, March 12, 2007

Committee Report: Favorable

House action: Adopted

Read second time: March 21, 2007

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, 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:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



Article - Tax - Property

7-211.

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

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

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

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

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

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

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