

CHAPTER 107

(House Bill 1422)

AN ACT concerning

Property Tax – Exemptions – Bus Passenger Shelters

FOR the purpose of exempting from property tax certain interests in property of the State, a county, a municipal corporation or any agency or instrumentality of the State, a county, or a municipal corporation held by certain persons under certain agreements to operate certain bus passenger shelters; defining a certain term; providing for the application of this Act; and generally relating to exemptions for certain interests in government-owned properties.

BY adding to

Article – Tax – Property

Section 7–211(h)

Annotated Code of Maryland

(2001 Replacement Volume and 2006 Supplement)

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

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.

Approved by the Governor, April 10, 2007.