

# HOUSE BILL 445

Q2

8lr2145

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By: **St. Mary's County Delegation**

Introduced and read first time: January 30, 2008

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credits – St. Mary's County – Land Preservation Easements**

3 FOR the purpose of altering certain authority for the governing body of St. Mary's  
4 County to grant a property tax credit against the county property tax imposed  
5 on certain property that is subject to certain preservation programs; providing  
6 for the application of this Act; and generally relating to property tax credits for  
7 property subject to a land preservation program in St. Mary's County.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – Property  
10 Section 9–320(a)  
11 Annotated Code of Maryland  
12 (2007 Replacement Volume)

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 9–320.

17 (a) (1) The governing body of St. Mary's County may grant, by law, a  
18 property tax credit under this section against county property tax imposed on:

19 (i) property that is:

20 1. owned by the St. George's Island Improvement  
21 Association, Incorporated; and

22 2. used only for community or civic purposes;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) real property that is owned by the Seventh District Optimist  
2 Youth Foundation, Inc.;

3 (iii) [real property that is subject to the Maryland Agricultural  
4 Land Preservation District Program or the St. Mary's County Agricultural Land  
5 Preservation District 5-year Program] **REAL PROPERTY, INCLUDING ANY  
6 IMPROVEMENTS, THAT IS SUBJECT TO A STATE OR A COUNTY LAND  
7 PRESERVATION PROGRAM;** and

8 (iv) real property that:

- 9 1. was formerly used solely as a tobacco barn; and  
10 2. is subject to a tobacco buyout agreement.

11 (2) In authorizing a credit under paragraph (1)(iv) of this subsection,  
12 the governing body of the county may provide, by law, for:

13 (i) the amount of the credit;

14 (ii) the duration of the credit; and

15 (iii) any other provision necessary to administer the credit.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,  
18 2008.