

HOUSE BILL 1018

Q2

8lr0920

By: **Prince George's County Delegation**

Introduced and read first time: February 7, 2008

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Property Tax Credits - Agricultural Land**
3 **Preservation Programs**

4 **PG 421-08**

5 FOR the purpose of requiring the governing body of Prince George's County to grant a
6 property tax credit against the county property tax imposed on certain
7 agricultural property; providing for the repayment of certain tax credits under
8 certain circumstances; authorizing the governing body of Prince George's
9 County to provide procedures and other provisions necessary to enforce the
10 repayment of certain tax credits; providing for the application of this Act; and
11 generally relating to property tax credits for certain agricultural land in Prince
12 George's County.

13 BY repealing and reenacting, with amendments,
14 Article - Tax - Property
15 Section 9-318(a)
16 Annotated Code of Maryland
17 (2007 Replacement Volume)

18 BY adding to
19 Article - Tax - Property
20 Section 9-318(e)
21 Annotated Code of Maryland
22 (2007 Replacement Volume)

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

25 **Article - Tax - Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 9-318.

2 (a) The governing body of Prince George's County shall grant a property tax
3 credit under this section against the county property tax imposed on:

4 (1) real property:

5 (i) owned by the Maryland Jaycees, Incorporated; and

6 (ii) used in the operation of a charitable nonprofit educational or
7 rehabilitation institution of the kind that is exempted under § 7-202 of this article;
8 [and]

9 (2) real property owned by the Prince George's County Chamber of
10 Commerce Foundation, Inc., if the real property:

11 (i) is acquired on or after November 24, 1973; and

12 (ii) is not used for a commercial purpose; AND

13 **(3) AGRICULTURAL LAND, INCLUDING ANY FARM IMPROVEMENT**
14 **USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE**
15 **DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY, THAT IS SUBJECT TO**
16 **STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAMS.**

17 **(E) (1) A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY**
18 **TAX CREDIT FOR AGRICULTURAL LAND UNDER SUBSECTION (A)(3) OF THIS**
19 **SECTION AND SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM A STATE OR**
20 **COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM SHALL BE LIABLE**
21 **FOR:**

22 **(I) ALL PROPERTY TAXES FOR WHICH THE PROPERTY**
23 **OWNER WOULD HAVE BEEN LIABLE IF A PROPERTY TAX CREDIT FOR**
24 **AGRICULTURAL LAND HAD NOT BEEN GRANTED UNDER SUBSECTION (A)(3) OF**
25 **THIS SECTION FOR A PERIOD NOT EXCEEDING 10 YEARS FROM THE DATE THAT**
26 **THE PROPERTY WAS SUBJECT TO A STATE OR COUNTY AGRICULTURAL LAND**
27 **PRESERVATION PROGRAM;**

28 **(II) INTEREST ON THE TOTAL TAX LIABILITY AS REQUIRED**
29 **UNDER § 14-605 OF THIS ARTICLE; AND**

30 **(III) A PENALTY AS REQUIRED UNDER § 14-703 OF THIS**
31 **ARTICLE.**

1 **(2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY**
2 **PROVIDE, BY LAW, ANY PROCEDURAL OR ENFORCEMENT PROVISION**
3 **NECESSARY TO CARRY OUT THIS SUBSECTION.**

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
6 2008.