

# SENATE BILL 330

Q2

(1lr1391)

## ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Senators Brinkley and Young**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

### CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Frederick County – ~~Public~~ Nonprofit School Lease – Property Tax Credit**

3 FOR the purpose of requiring rather than authorizing Frederick County to grant, by  
4 law, a property tax credit for real property leased to ~~the Frederick County~~  
5 ~~Board of County Commissioners or to the Frederick County Board of Education~~  
6 a nonprofit school and used exclusively for ~~public school~~ primary or secondary  
7 educational purposes; *requiring a lessor of real property eligible for a certain tax*  
8 *credit to reduce the amount of taxes for which the tenant is contractually liable*  
9 *under the lease;* and providing for the application of this Act.

10 BY repealing and reenacting, with amendments,  
11 Article – Tax – Property  
12 Section ~~9-312(d)~~ 9-312(e)  
13 Annotated Code of Maryland  
14 (2007 Replacement Volume and 2010 Supplement)

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#### 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.

*Italics* indicate opposite chamber / conference committee amendments.



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

3 **Article – Tax – Property**

4 9–312.

5 ~~(d) The governing body of Frederick County and of a municipal corporation~~  
6 ~~in Frederick County [may] SHALL grant, by law, a property tax credit under this~~  
7 ~~section against the county or municipal corporation property tax imposed on real~~  
8 ~~property that is:~~

9 ~~(1) leased to the Frederick County Board of County Commissioners or~~  
10 ~~to the Frederick County Board of Education; and~~

11 ~~(2) used exclusively for public school educational purposes.~~

12 (e) (1) The governing body of Frederick County and of a municipal  
13 corporation in Frederick County [may] SHALL grant, by law, a property tax credit  
14 under this section against the county or municipal corporation property tax imposed  
15 on real property that is:

16 ~~(1)~~ (I) leased to a nonprofit school; and

17 ~~(2)~~ (II) used exclusively for primary or secondary educational  
18 purposes.

19 (2) THE LESSOR OF REAL PROPERTY ELIGIBLE FOR A CREDIT  
20 UNDER THIS SUBSECTION SHALL REDUCE THE AMOUNT OF TAXES FOR WHICH A  
21 TENANT IS CONTRACTUALLY LIABLE UNDER THE LEASE AGREEMENT BY THE  
22 AMOUNT OF ANY CREDIT ALLOWED UNDER THIS SECTION.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
24 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,  
25 2011.