

SENATE BILL 330

Q2

11r1391
CF HB 262

By: **Senators Brinkley and Young**

Introduced and read first time: February 2, 2011

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 3, 2011

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; and providing for the application of this Act.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section ~~9-312(d)~~ 9-312(e)

11 Annotated Code of Maryland

12 (2007 Replacement Volume and 2010 Supplement)

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 9-312.

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

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.



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

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

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

8 (1) leased to a nonprofit school; and

9 (2) used exclusively for primary or secondary educational purposes.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
12 2011.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.