

HB1409/480214/1

BY: Environment and Transportation Committee

AMENDMENTS TO HOUSE BILL 1409

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with the first “State” in line 2 down through “Areas” in line 3 and substitute “State Forest and State Park Land”; strike beginning with “prohibiting” in line 4 down through “terms;” in line 25 and substitute “requiring the State to make certain payments to counties as a payment in lieu of taxes for State forest and State park land located in the county for certain fiscal years; requiring the Governor to include certain amounts to be paid to each county in the annual budget bill; requiring the State Department of Assessments and Taxation to complete an update of a certain study and submit the updated study to the Governor and the General Assembly on or before a certain date; providing for the termination of this Act;”; strike beginning with “forests” in line 26 down through “within” in line 27 and substitute “forest and State park land located in”; and in line 30, strike “5-101(a) and (e) and 10-801” and substitute “5-212 and 5-212.1”.

On page 2, strike in their entirety lines 3 through 7, inclusive; in line 10, strike “6-102,”; in the same line, strike the second comma; in the same line, strike “7-211(c), and 7-501(a) and (b)”;

in line 15, strike “through 6.5-301”; in lines 15 and 16, strike “Open Space Incentive Program” and substitute “Payment in Lieu of Taxes for State Forest and State Park Land”; and strike in their entirety lines 22 through 29, inclusive.

AMENDMENT NO. 2

On page 3, in lines 15 and 23, in each instance, strike the bracket; in the same lines, in each instance, strike “**PARAGRAPHS**”; and in the same lines, in each instance, strike “**AND (4)**”.

On page 4, strike in their entirety lines 13 through 16, inclusive.

(Over)

**HB1409/480214/1 Environment and Transportation Committee
Amendments to HB 1409
Page 2 of 4**

On page 5, in line 26, in each instance, strike the bracket; in the same line, strike “SUBPARAGRAPHS”; and in the same line, strike “AND (III)”.

On page 6, strike in their entirety lines 9 through 12, inclusive; strike in their entirety lines 22 through 32, inclusive; and strike line 34 in its entirety.

AMENDMENT NO. 3

On page 7, strike in their entirety lines 1 through 26, inclusive; in line 27, strike “OPEN SPACE INCENTIVE PROGRAM” and substitute “PAYMENT IN LIEU OF TAXES FOR STATE FOREST AND STATE PARK LAND”; strike line 28 in its entirety; and after line 29, insert:

“(A) FOR FISCAL YEAR 2018 AND FISCAL YEAR 2019, THE STATE SHALL PAY TO EACH COUNTY AS A PAYMENT IN LIEU OF TAXES FOR STATE FOREST AND STATE PARK LAND LOCATED IN THE COUNTY AN AMOUNT EQUIVALENT TO THE PAYMENTS RECEIVED BY THE COUNTY UNDER §§ 5-212(G)(1)(II) AND 5-212.1 (G)(2)(I) OF THE NATURAL RESOURCES ARTICLE.

“(B) THE GOVERNOR SHALL INCLUDE IN THE ANNUAL BUDGET BILL THE TOTAL AMOUNT TO BE PAID TO EACH COUNTY AS PROVIDED UNDER SUBSECTION (A) OF THIS SECTION.”.

On pages 7 through 11, strike beginning with line 30 on page 7 through line 2 on page 11, inclusive.

On pages 11 and 12, strike beginning with line 17 on page 11 through line 2 on page 12, inclusive.

AMENDMENT NO. 4

On page 12, after line 2, insert:

**HB1409/480214/1 Environment and Transportation Committee
Amendments to HB 1409
Page 3 of 4**

“SECTION 2. AND BE IT FURTHER ENACTED, That:

(a) The State Department of Assessments and Taxation shall complete an update of the study of the impact of real property tax exemptions on county revenue that was completed by the Department of Legislative Services in January 2014. The updated study shall include:

(1) the total value of tax-exempt property statewide and in each county, including as a percentage of the county’s assessable base;

(2) the total value of tax-exempt property statewide and in each county, categorized by type of exemption, including at a minimum:

(i) federal government property;

(ii) State government property;

(iii) local government property;

(iv) educational property;

(v) religious property; and

(vi) charitable and fraternal property;

(3) the total revenue foregone due to tax-exempt property statewide and in each county and the property tax rate equivalent of the foregone revenue;

(4) the revenue foregone due to tax-exempt property statewide and in each county categorized by type of exemption and the property tax rate equivalent of the foregone revenue;

(Over)

HB1409/480214/1 Environment and Transportation Committee
Amendments to HB 1409
Page 4 of 4

(5) the five tax-exempt properties with the highest assessed value in each county; and

(6) the number of payment in lieu of taxes agreements with tax-exempt entities and the amount of revenue raised through payment in lieu of taxes agreements statewide and in each county.

(b) On or before July 1, 2017, the State Department of Assessments and Taxation shall submit the updated study to the Governor and, in accordance with § 2-1246 of the State Government Article, the General Assembly.”;

in line 3, strike “2.” and substitute “3.”; and in line 4, after the period, insert “It shall remain effective for a period of 3 years and, at the end of June 30, 2019, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.”.