

# HOUSE BILL 1299

Q8

6lr3699  
CF SB 673

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By: **Delegate A. Washington**

Introduced and read first time: February 12, 2016

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 18, 2016

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

1 AN ACT concerning

2 **Property Tax – ~~Public Land and Public Use~~ Crane Located on State Property –**  
3 **Exemption**

4 FOR the purpose of providing an exemption from property tax for the interest of a person  
5 in certain property that is located on property owned by ~~certain public entities~~ the  
6 State and used for certain public purposes; providing for the construction of this Act;  
7 providing for the application of this Act; and generally relating to an exemption from  
8 property tax for interests in certain property.

9 BY adding to

10 Article – Tax – Property

11 Section 7–211(i)

12 Annotated Code of Maryland

13 (2012 Replacement Volume and 2015 Supplement)

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

16 **Article – Tax – Property**

17 7–211.

18 **(I) AN INTEREST OF A PERSON IN PERSONAL PROPERTY THAT IS LOCATED**  
19 **ON PROPERTY OWNED BY ~~THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, A~~**  
20 **~~MUNICIPAL CORPORATION, OR AN AGENCY OR INSTRUMENTALITY OF THE FEDERAL~~**

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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.



1 ~~GOVERNMENT, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION~~ IS NOT  
2 SUBJECT TO PROPERTY TAX IF THE PERSONAL PROPERTY IS A CRANE USED FOR A  
3 ~~PUBLIC PURPOSE~~ CARGO HANDLING PURPOSES.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act may not be construed  
5 to alter or abrogate any agreements between a person and a local government concerning  
6 any personal property described under this Act.

7 SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 June 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.