

# SENATE BILL 673

Q8

6lr2236

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By: **Senator DeGrange**

Introduced and read first time: February 5, 2016

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Public Land and Public Use – Exemption**

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

8 BY adding to

9 Article – Tax – Property

10 Section 7–211(i)

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2015 Supplement)

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

15 **Article – Tax – Property**

16 7–211.

17 **(I) AN INTEREST OF A PERSON IN PROPERTY THAT IS LOCATED ON**  
18 **PROPERTY OWNED BY THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, A**  
19 **MUNICIPAL CORPORATION, OR AN AGENCY OR INSTRUMENTALITY OF THE FEDERAL**  
20 **GOVERNMENT, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION IS NOT**  
21 **SUBJECT TO PROPERTY TAX IF THE PROPERTY IS USED FOR A PUBLIC PURPOSE.**

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
23 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

