

# SENATE BILL 1080

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6lr3553  
CF HB 1543

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By: **Senator Edwards**

Introduced and read first time: February 19, 2016

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Garrett County – Property Tax Exemption – Garrett College Business Incubator**

3 FOR the purpose of authorizing the governing body of Garrett County to exempt from the  
4 county property tax certain real property in Garrett County that is owned by the  
5 Garrett College Board of Trustees and used as a certain business incubator; defining  
6 a certain term; providing for the application of this Act; and generally relating to an  
7 exemption from the property tax in Garrett County for certain real property used as  
8 a business incubator.

9 BY adding to  
10 Article – Tax – Property  
11 Section 7–511.1  
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:

### Article – Tax – Property

17 **7–511.1.**

18 (A) IN THIS SECTION, “BUSINESS INCUBATOR” HAS THE MEANING STATED  
19 IN § 9–247 OF THIS ARTICLE.

20 (B) THE GOVERNING BODY OF GARRETT COUNTY MAY EXEMPT FROM THE  
21 COUNTY PROPERTY TAX REAL PROPERTY THAT IS:

22 (1) OWNED BY THE GARRETT COLLEGE BOARD OF TRUSTEES;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   **(2) KNOWN AS THE GARRETT INFORMATION ENTERPRISE CENTER;**  
2 **AND**

3                   **(3) USED AS A BUSINESS INCUBATOR.**

4                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
5 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.