

# HOUSE BILL 1561

Q2

7lr3280

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By: **Delegate Frush**

Introduced and read first time: February 17, 2017

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Tax – Exemption – Property Used in Well Construction**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
4 governing body of a county or municipal corporation to exempt, under certain  
5 circumstances, certain personal property used in the construction of certain wells  
6 from the county or municipal corporation property tax; authorizing the governing  
7 body of a county or municipal corporation to enact certain provisions to carry out the  
8 exemption; providing for the application of this Act; and generally relating to an  
9 exemption from the personal property tax.

10 BY adding to

11 Article – Tax – Property

12 Section 7–520

13 Annotated Code of Maryland

14 (2012 Replacement Volume and 2016 Supplement)

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

17 **Article – Tax – Property**

18 **7–520.**

19 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
20 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY EXEMPT, FROM**  
21 **THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX, PERSONAL PROPERTY**  
22 **THAT IS:**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(1) USED IN THE CONSTRUCTION OF WELLS PERMITTED UNDER**  
2 **REGULATIONS ADOPTED IN ACCORDANCE WITH § 9-1305 OF THE ENVIRONMENT**  
3 **ARTICLE; AND**

4           **(2) OWNED OR LEASED BY A BUSINESS THAT CONSTRUCTS WELLS**  
5 **PERMITTED UNDER REGULATIONS ADOPTED IN ACCORDANCE WITH § 9-1305 OF THE**  
6 **ENVIRONMENT ARTICLE.**

7           **(B) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY**  
8 **ENACT REGULATIONS, PROCEDURES, AND ANY OTHER PROVISION NECESSARY TO**  
9 **CARRY OUT THE EXEMPTION UNDER THIS SECTION.**

10           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
11 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.