

HOUSE BILL 998

Q2

5lr2553

By: **Calvert County Delegation**

Introduced and read first time: January 31, 2025

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County – Property Tax Credit – Tobacco Barns**

3 FOR the purpose of authorizing the governing body of Calvert County to grant a property
4 tax credit against the county property tax imposed on certain real property that was
5 formerly used solely as a tobacco barn; and generally relating to a property tax credit
6 in Calvert County for real property that was formerly used as a tobacco barn.

7 BY adding to

8 Article – Tax – Property

9 Section 9–306(i)

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2024 Supplement)

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

14 **Article – Tax – Property**

15 9–306.

16 **(I) (1) THE GOVERNING BODY OF CALVERT COUNTY MAY GRANT, BY**
17 **LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON**
18 **REAL PROPERTY THAT WAS FORMERLY USED SOLELY AS A TOBACCO BARN IF THE**
19 **REAL PROPERTY:**

20 **(I) IS LOCATED ON LAND THAT IS SUBJECT TO A TOBACCO**
21 **BUYOUT AGREEMENT; OR**

22 **(II) 1. IS LOCATED ON LAND THAT QUALIFIES FOR AN**
23 **AGRICULTURAL USE ASSESSMENT; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **2. IS USED IN CONNECTION WITH AN ACTIVITY THAT IS**
2 **RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY.**

3 **(2) IN AUTHORIZING A CREDIT UNDER THIS SUBSECTION, THE**
4 **GOVERNING BODY OF THE COUNTY MAY PROVIDE, BY LAW, FOR:**

5 **(I) THE AMOUNT OF THE CREDIT;**

6 **(II) THE DURATION OF THE CREDIT; AND**

7 **(III) ANY OTHER PROVISION NECESSARY TO ADMINISTER THE**
8 **CREDIT.**

9 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
10 **1, 2025, and shall be applicable to all taxable years beginning after June 30, 2025.**