

HOUSE BILL 1299

Q1

(6lr3699)

ENROLLED BILL

— *Ways and Means/Budget and Taxation* —

Introduced by **Delegate A. Washington**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

Speaker.

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)

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.

Italics indicate opposite chamber/conference committee amendments.



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

3 **Article – Tax – Property**

4 7–211.

5 (I) AN INTEREST OF A PERSON IN PERSONAL PROPERTY THAT IS LOCATED
6 ON PROPERTY OWNED BY ~~THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, A~~
7 ~~MUNICIPAL CORPORATION, OR AN AGENCY OR INSTRUMENTALITY OF THE FEDERAL~~
8 ~~GOVERNMENT, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION~~ IS NOT
9 SUBJECT TO PROPERTY TAX IF THE PERSONAL PROPERTY IS A CRANE USED FOR A
10 ~~PUBLIC PURPOSE~~ CARGO HANDLING PURPOSES.

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

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.