

(D) (1) NOTWITHSTANDING § 7-104 OF THIS TITLE AND AFTER FILING THE APPLICATION PROVIDED BY § 7-103 OF THIS TITLE, PROPERTY TAX ON ANY PROPERTY THAT IS TRANSFERRED TO A NONPROFIT CHARITABLE ORGANIZATION THAT IS TRANSFERRED TO A NONPROFIT CHARITABLE ORGANIZATION QUALIFIED UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE AND THAT BECOMES EXEMPT UNDER THIS SECTION IS ABATED FROM THE DATE DURING THE TAXABLE YEAR WHEN THE INSTRUMENT TRANSFERRING TITLE TO THE ORGANIZATION IS RECORDED ~~IF THE PROPERTY:~~

(I) THE PROPERTY IS TRANSFERRED TO A NONPROFIT CHARITABLE ORGANIZATION QUALIFIED UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE;

(II) THE PROPERTY BECOMES EXEMPT UNDER THIS SECTION; AND

(III) THE PROPERTY HAS A VALUE LESS THAN \$300,000 AS LISTED IN THE RECORDS OF THE DEPARTMENT ON THE DATE WHEN THE INSTRUMENT TRANSFERRING TITLE TO THE ORGANIZATION IS RECORDED; AND

(IV) THE NONPROFIT CHARITABLE ORGANIZATION PROVIDES THE DEPARTMENT EVIDENCE OF THE PROPERTY TAX IT ACTUALLY PAID OR REIMBURSED AT THE PROPERTY SETTLEMENT.

~~(2) IF AT SETTLEMENT THE TRANSFEREE REIMBURSES THE TRANSFEROR FOR ANY PROPERTY TAX PAID FOR THE REMAINDER OF THE TAXABLE YEAR AFTER THE DATE THAT THE INSTRUMENT TRANSFERRING TITLE IS RECORDED, THE TRANSFEREE IS ENTITLED TO A REFUND UNDER §§ 14-904 AND 14-905 OF THIS ARTICLE FOR THE AMOUNT PAID AS REIMBURSEMENT.~~

(2) THE AMOUNT OF PROPERTY TAX ABATED UNDER THIS SUBSECTION MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX ACTUALLY PAID OR REIMBURSED BY AN ELIGIBLE ORGANIZATION AT THE PROPERTY SETTLEMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998 and shall be applicable to all taxable years beginning after June 30, 1998.

May 21, 1998

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
State House
Annapolis MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed Senate Bill 156.

This bill prohibits a "correctional employee" from engaging in vaginal intercourse or a sexual act with an inmate. Violators are guilty of a misdemeanor and subject to