

AN ACT concerning

Property Tax Exemptions - Fire Companies  
and Rescue Squads

~~FOR the purpose of providing that certain fire companies and rescue squads will not lose their property tax exemptions where they lease their property for less than a certain number of days within a certain period as long as the proceeds of any lease are used for certain purposes; and providing for an effective date.~~

FOR the purpose of providing that, after a certain date of finality, certain real and tangible personal property of certain fire companies and rescue squads which are leased for certain purposes for less than a certain number of days within a certain period are exempt from State, county, and city ordinary taxation; extending a certain tax exemption to include property owned and held by certain fire companies and rescue squads for certain advanced land acquisition programs; and providing for an effective date.

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes  
Section 9(a)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1976 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 9(j)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 9(a) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, without amendments, to read as follows:

Article 81 - Revenue and Taxes

9.

(a) The following real and tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed: