

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved April 22, 1980.

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CHAPTER 224

(House Bill 1491)

AN ACT concerning

Personal Property Tax Exemption - Hospitals  
and Asylums

FOR the purpose of exempting from property taxation certain personal property leased by nonprofit hospitals and asylums; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 9(a) and (e)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

9.

(a) The following real and tangible personal property [shall be] ARE 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:

(e) Property owned by (1) any incorporated or unincorporated nonprofit hospitals[,] and asylums (but not exceeding 100 acres of land appurtenant to any hospital or asylum), AND PERSONAL PROPERTY LEASED BY THEM UNDER A LEASE NONCANCELLABLE EXCEPT FOR CAUSE FOR AN INITIAL PERIOD WHICH EXCEEDS ONE YEAR; or by (2) any nonprofit charitable, fraternal or sororal, benevolent, educational, or literary institutions or organizations, including public libraries subject to the provisions of Title 23 of the Education Article and nonpolitical, nonstock men's or women's clubs (but not exceeding 100 acres of land outside any city appurtenant to any institution or organization); when any of such property described above is actually used exclusively for and necessary for charitable, benevolent, or educational

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