

CHAPTER 469

(House Bill 1455)

AN ACT concerning

Property Tax Exemption Credits - Cemetery Property

FOR the purpose of ~~providing--that--certain--improvements~~
~~located--on--certain--cemeteries--and--sites--used--for--the~~
~~burial--of--dead--persons--is--exempt--from--assessment--and~~
~~taxation~~ authorizing local governing bodies to grant
local property tax credits against certain improvements
on certain properties that are exempt from assessment
and taxation pursuant to the provision of a certain
section of Article 81.

~~BY repealing and reenacting, without amendments,~~

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

~~BY repealing and reenacting, with amendments,~~
BY adding to

Article 81 - Revenue and Taxes
Section 9(d) 12F-9
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 12F-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.~~

~~{d}--(1)--Property--owned--by--persons--or--religious--groups~~
~~and--actually--used--exclusively--for--the--burial--of--dead~~
~~persons,--and--property.~~

~~{2}--PROPERTY--owned--by--a--cemetery--or--mausoleum~~
~~company--and--used--for--the--burial--of--dead--persons--which~~