

~~INTEREST IN PROPERTY THAT, IMMEDIATELY BEFORE OR AFTER THE TRANSFER, QUALIFIES FOR THE EXEMPTION FOR CERTAIN AGRICULTURAL PRESERVATION LAND UNDER § 9(L-5) OF THIS ARTICLE. TO AN ORGANIZATION THAT:~~

(I) IS EXEMPT FROM FEDERAL INCOME TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE;

(II) IS INCORPORATED IN THIS STATE OR, IF NOT INCORPORATED IN THIS STATE, IS REGISTERED TO DO BUSINESS IN THIS STATE;

(III) HAS AS ITS PRINCIPAL PURPOSE THE PRESERVATION OF AGRICULTURAL LAND, INCLUDING THE TEMPORARY OWNERSHIP OF INTERESTS IN LAND FOR THE PURPOSE OF PRESERVATION OF ITS CHARACTER AS AGRICULTURAL LAND; AND

(IV) HAS BEEN CERTIFIED BY THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION THAT IT MEETS THE CRITERIA OF ITEMS (I), (II), AND (III) OF THIS PARAGRAPH.

(2) THE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL NOTIFY IN WRITING THE CLERK OF THE CIRCUIT COURT OF EACH COUNTY AND SUPERIOR COURT OF BALTIMORE CITY OF THE NAME AND ADDRESS OF EACH ORGANIZATION CERTIFIED BY THE DEPARTMENT AS MEETING THE CRITERIA OF PARAGRAPH (1) OF THIS SUBSECTION WITH RESPECT TO A TRANSFER TAX EXEMPTION FOR AGRICULTURAL LAND ACQUIRED BY THE ORGANIZATION FOR PURPOSES OF MAINTAINING ITS CHARACTER AS AGRICULTURAL LAND, PROVIDED THAT THE ORGANIZATION NOTIFIES THE DEPARTMENT AT LEAST 7 DAYS PRIOR TO ITS ACQUISITION OF THE PROPERTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 503

(Senate Bill 247)

AN ACT concerning

Community Adult Rehabilitation Centers - Eligibility

FOR the purpose of making certain changes in the applicability of the residency criteria for placement of certain inmates in certain Community Adult Rehabilitation Centers.

BY repealing and reenacting, with amendments,