

Senate Bill 782 amends Art. 81, Sec. 8 to provide that Dorchester, Frederick and Prince George's Counties and the municipalities in these counties may exempt from local property taxes leasehold interests in property which has been leased from the State or Federal governments. However, the title refers to exempting "certain property owned by the subdivisions," rather than "certain property owned by the State and Federal governments" and is clearly misleading. The bill also authorizes Dorchester, Frederick and Prince George's Counties, as well as Anne Arundel County, and the municipalities in these counties to provide for a payment in lieu of local taxes. Although this provision is properly reflected in the title, it appears to be an integral part of the exemption provision and cannot be severed.

Very truly yours,  
 Stephen H. Sachs  
 Attorney General

Senate Bill No. 782

AN ACT concerning

Property Taxation - Exemption of  
 Leasehold Interests

FOR the purpose of permitting Prince George's County, Frederick, and Dorchester Counties and certain municipalities to exempt certain property owned by the subdivisions from certain county and municipal tax; and authorizing ~~certain---subdivisions~~ Anne Arundel, Dorchester, Frederick and Prince George's Counties and certain municipalities to provide for certain payments in lieu of county or municipal taxes on certain ~~property owned-by-the-subdivisions~~.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
 Section 8(7)(e)  
 Annotated Code of Maryland  
 (1980 Replacement Volume and 1981 Supplement)

The President put the question: Shall the Bill pass, notwithstanding the objections of the Executive

The roll call vote resulted as follows:

Affirmative: 0

Negative: 46

(See Roll Call No. 68)

The President announced the veto was sustained.