

CHAPTER 40

(House Bill 220)

AN ACT concerning

Property Tax - Exemptions - Property on Military Installations

FOR the purpose of exempting from property taxation an interest of a person in certain property owned by the federal government or the State and used for national defense purposes or to house military personnel and their dependents; exempting from property taxation certain property on a military installation ~~and that the federal government holds a certain interest in that is~~ used for national defense or military housing purposes; providing for the application of this Act; and generally relating to property tax exemptions for interests in government owned properties.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 7-211(a)

Annotated Code of Maryland

(2001 Replacement Volume and 2004 Supplement)

BY adding to

Article - Tax - Property

Section 7-211.2

Annotated Code of Maryland

(2001 Replacement Volume and 2004 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

7-211.

(A) (1) IN THIS SUBSECTION, "NATIONAL DEFENSE" INCLUDES HOMELAND SECURITY.

[(a)] (2) An interest of a person in personal property of the federal government or of the State is not subject to property tax if the person holds an interest in the property under a contract with the federal government or the State for:

[(1)] (I) manufacturing, constructing, or assembling equipment, supplies, or component parts for national defense purposes; or

[(2)] (II) research or development for national defense purposes.

(3) AN INTEREST OF A PERSON IN PERSONAL PROPERTY OR REAL PROPERTY OF THE FEDERAL GOVERNMENT OR OF THE STATE IS NOT SUBJECT TO PROPERTY TAX IF THAT PROPERTY: