

FOR the purpose of repealing an exception for certain poultry waste facilities from a provision excluding certain animal waste storage facilities from valuation or assessment for property tax purposes; and providing for the application and effective date of this Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 19(a)(10)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 8-232
Annotated Code of Maryland
(As enacted by Chapter ____ (S.B. 1) of the
Acts of the General Assembly of 1985)

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

Article 81 - Revenue and Taxes

19.

(a) (10) Manure banks or other facilities [(with the exception of facilities used for the storage of waste from poultry)], above or below ground, used in the process of POULTRY OR agricultural livestock production for storing animal wastes shall not be included in the valuation of the property on which located for purposes of State and county taxation.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

8-232.

[Except for facilities used for the storage of waste from poultry, a] A manure bank or other facility located above or below the ground and used for the storage of animal wastes from POULTRY OR agricultural livestock production may not be assessed to the owner of the real property on which it is located.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect July ~~July~~ June 1, 1985 and shall remain in effect until February 1, 1986. On February 1, 1986, and with no