

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.

Approved May 25, 1989.

CHAPTER 743

(House Bill 1383)

AN ACT concerning

Property Tax - Nonprofit Fire Companies or Rescue Squads

FOR the purpose of exempting from property tax certain property owned by an incorporated, nonprofit fire company or rescue squad that is used as a residence for certain individuals; and providing for the applicability of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 7-209
Annotated Code of Maryland
(1986 Volume and 1988 Supplement)

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

Article - Tax - Property

7-209.

Property is not subject to property tax if the property:

(1) is owned by an incorporated, nonprofit fire company or rescue squad; and

(2) is necessary for and actually used exclusively for the purposes of the fire company or rescue squad, including property that:

(i) is used for:

1. training; or

2. fund raising at carnivals or bazaars;

(ii) is held in an advanced land acquisition program of the fire company or rescue squad;