

CHAPTER 339

(House Bill 935)

AN ACT concerning

Property Tax – Valuation of Hoophouses

FOR the purpose of requiring that certain structures used as hoophouses for agricultural purposes be valued as personal property under certain circumstances; and providing for the applicability of this Act.

BY adding to

Article – Tax – Property

Section 8-114

Annotated Code of Maryland

(1986 Volume and 1992 Supplement)

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

Article – Tax – Property

8-114.

(A) IN THIS SECTION, "HOOPHOUSES" MEAN TEMPORARY STRUCTURES PLACED ON LAND THAT ARE MADE OF PLASTIC ATTACHED TO HOOP-LIKE SUPPORTS AND USED FOR AGRICULTURAL PURPOSES.

(B) A HOOPHOUSE SHALL BE VALUED AS PERSONAL PROPERTY UNLESS:

(1) THE SUPPORTS FOR THE HOOPHOUSE ARE AFFIXED TO THE LAND WITH CEMENT OR SIMILAR MATERIAL; OR

(2) THE HOOPHOUSE IS PLACED ON A CEMENT OR OTHER FOUNDATION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1993, and shall be applicable to all taxable years beginning after June 30, 1994.

Approved May 11, 1993.

CHAPTER 340

(House Bill 942)

AN ACT concerning

Baltimore City – Public Libraries – Video Rentals

FOR the purpose of authorizing the Board of Trustees of the Enoch Pratt Free Library in