

3. subject to a letter of intent, agreement, or option agreement for the resale of the property to a government agency; OR

(III) OWNED BY THE POTOMAC CONSERVANCY.

(3) "Land trust" means a qualified conservation organization as defined in § 3-2A-01 of the Natural Resources Article.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on conservation land that is used:

- (1) to assist in the preservation of a natural area;
- (2) for the environmental education of the public;
- (3) generally to promote conservation; or
- (4) for the maintenance of:
 - (i) a natural area for public use; or
 - (ii) a sanctuary for wildlife.

(c) The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may provide, by law, for:

- (1) The amount and duration of the property tax credit under this section;
and
- (2) Any other provision necessary to carry out the property tax credit under this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~June 30~~ June 1, 1996, and shall be applicable to all taxable years beginning after ~~July 1~~ June 30, 1996.

Approved May 14, 1996.

CHAPTER 399

(Senate Bill 459)

AN ACT concerning

Desecration of Funerary Objects and Burial Sites *Cemeteries*

FOR the purpose of ~~prohibiting the destruction, mutilation, defacing, injuring, or removal of making it a felony to willfully destroy, mutilate, deface, injure, or remove associated funerary objects that are located in burial sites; prohibiting a person from willfully removing or entering certain burial sites with the intention of removing an associated funerary object for sale or trade; prohibiting a person from willfully removing, destroying, or destructively altering certain plants from burial sites;~~