

certain terms; and generally relating to a partial property tax exemption for certified coal pollution control facilities and coal waste disposal power projects.

BY adding to

Article - Tax - Property

Section 7-238

Annotated Code of Maryland

(1994 Replacement Volume and 1995 Supplement)

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

Article - Tax - Property

7-238.

(A) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(1) "CERTIFIED COAL POLLUTION CONTROL FACILITY" MEANS PROPERTY THAT:

(I) IS USED ~~PRIMARILY~~ FOR THE PURPOSE OF ~~ABATING OR REDUCING WATER OR AIR POLLUTION OR CONTAMINATION~~ CONTROLLING EMISSIONS OF POLLUTANTS INTO THE AIR, GROUND, OR WATERS OF THE STATE, RESULTING FROM THE USE OF COAL AT AN ELECTRICAL GENERATION FACILITY, BY REMOVING, ALTERING, DISPOSING, TREATING, STORING, DISPERSING, OR PREVENTING THE CREATION OR EMISSION OF POLLUTANTS, CONTAMINANTS, WASTES, OR HEAT IN COMPLIANCE WITH TO ACHIEVE AIR OR QUALITY STANDARDS, WATER QUALITY STANDARDS, OR EFFLUENT STANDARDS PRESCRIBED UNDER THE LAWS OR REGULATIONS OF THE STATE OR THE UNITED STATES; AND

(II) HAS BEEN CERTIFIED BY THE DEPARTMENT OF THE ENVIRONMENT AS ~~CONFORMING TO STATE REQUIREMENTS FOR ABATEMENT OR CONTROL OF WATER OR AIR POLLUTION OR CONTAMINATION~~ MEETING *HAVING ALL APPLICABLE FEDERAL AND STATE PERMIT REQUIREMENTS ENVIRONMENTAL PERMITS.*

(2) "COAL WASTE DISPOSAL POWER PROJECT" MEANS AN ELECTRICAL GENERATION FACILITY DESIGNED, CONSTRUCTED, AND INSTALLED TO RECLAIM, BURN, AND DISPOSE OF COAL WASTES IN COMPLIANCE WITH APPLICABLE FEDERAL AND STATE AIR ~~AND~~ QUALITY, WATER QUALITY, AND EFFLUENT STANDARDS.

(B) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, PROPERTY IS SUBJECT TO A PARTIAL EXEMPTION FROM PROPERTY TAX AS PROVIDED IN THIS SECTION IF THE PROPERTY IS:

- (1) A CERTIFIED COAL POLLUTION CONTROL FACILITY; OR
- (2) A COAL WASTE DISPOSAL POWER PROJECT.