

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

Article - Tax - Property

~~7-218.1-7-303:~~

~~PROPERTY IS NOT SUBJECT TO STATE PROPERTY TAX IF THE PROPERTY:~~

~~(1) IS OWNED BY THE POTOMAC CONSERVANCY, AND~~

~~(2) IS USED:~~

~~(I) TO ASSIST IN THE PRESERVATION OF A WILD NATURE AREA;~~

~~(II) TO ESTABLISH A NATURE RESERVE OR OTHER PROTECTED AREA;~~

~~(III) FOR ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR~~

~~(IV) GENERALLY TO PROMOTE CONSERVATION.~~

9-220.

(a) (1) In this section the following words have the meanings indicated.

(2) "Conservation land" means real property that is:

(i) subject to a perpetual conservation easement donated to a land trust on or after July 1, 1991; [or]

(ii) 1. acquired by a land trust on or after July 1, 1991;

2. owned in fee by that land trust; and

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