

(1992 Volume and 1996 Supplement)

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

Article - Business Regulation

5-201.

(a) Except as otherwise provided in this section, a cemetery corporation may not buy, hold, or use, for burial:

(1) more than 100 acres in the State; or

(2) any land within the limits of a municipal corporation in the State, unless authorized to do so by the municipal corporation.

(b) (1) In the Spauldings Election District of Prince George's County, a cemetery corporation may buy, hold, or use, for burial, up to 125 acres in 1 tract.

(2) In the Laurel Election District of Prince George's County, a cemetery corporation that operated on June 1, 1955, may buy, hold, or use, for burial, up to 200 acres in 1 tract.

(3) IN THE KENT ELECTION DISTRICT OF PRINCE GEORGE'S COUNTY, A CEMETERY CORPORATION MAY BUY, HOLD, OR USE, FOR BURIAL, UP TO 150 ACRES IN 1 TRACT.

(c) In Frederick County, a cemetery corporation may buy, hold, or use, for burial, up to 150 acres in 1 tract.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1997.

Approved April 8, 1997.

CHAPTER 87

(House Bill 535)

AN ACT concerning

Dorchester County and Talbot County - Property Tax Exemption Credit - Chesapeake Audubon Society, Inc.

FOR the purpose of ~~providing for an exemption from property tax for certain property owned by the Chesapeake Audubon Society, Inc. and used for certain purposes; and providing for the application of this Act~~ authorizing the governing body of Dorchester County and Talbot County and of a municipal corporation in Dorchester County or Talbot County to grant, by law, a property tax credit against property tax imposed on certain property owned by the Chesapeake Audubon Society, Inc. and used for certain purposes.