

BY adding to

Article - Tax - Property

Section ~~7-240~~ 9-311(e)

Annotated Code of Maryland

(1994 Replacement Volume and 1996 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-322

Annotated Code of Maryland

(1994 Replacement Volume and 1996 Supplement)

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

Article - Tax - Property

~~7-240.~~ 9-311.

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

(E) THE GOVERNING BODY OF DORCHESTER COUNTY OR OF A MUNICIPAL CORPORATION IN DORCHESTER COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON PROPERTY THAT:

- (1) IS OWNED BY THE CHESAPEAKE AUDUBON SOCIETY, INC.; AND
- (2) IS USED SOLELY FOR:
 - (I) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR
 - (II) THE MAINTENANCE OF:
 - 1. A NATURAL AREA FOR PUBLIC USE; OR
 - 2. A SANCTUARY FOR WILDLIFE.

9-322.

(A) The governing body of Talbot County and the governing body of a municipal corporation in Talbot County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:

- (1) property that:
 - (i) is owned by the Academy of the Arts, Easton, Maryland,
 - (ii) is used primarily for the purpose of the organization; and
 - (iii) is not used primarily for revenue or income-producing purposes;

Incorporated;