

DOCUMENTATION OF EACH TEMPORARY ABSENCE, THE LENGTH OF TIME OF THE ABSENCE, AND THE REASON FOR THE ABSENCE, IN THE FORM REQUIRED BY THE BOARD OF LICENSE COMMISSIONERS.

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

Approved May 8, 1997.

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**CHAPTER 423**

**(House Bill 275)**

AN ACT concerning

**Property Tax Exemption – State Energy Facilities**

FOR the purpose of providing for an exemption from property tax for certain property that is actually used exclusively for heating, cooling, or generation or distribution of electricity for property owned and occupied by the State; and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 6-102(e)

Annotated Code of Maryland

(1994 Replacement Volume and 1996 Supplement)

BY adding to

Article – Tax – Property

Section 7-211.1

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**

6-102.

(e) Unless exempted under § 7-211, § 7-211.1, or § 7-501 of this article, the interest or privilege of a person in property that is owned by the federal, the State, a county, or a municipal corporation government is subject to property tax as though the lessee or the user of the property were the owner of the property, if the property is leased or otherwise made available to that person:

(1) by the federal, the State, a county, or municipal corporation government;  
and