

CHAPTER 319

(House Bill 1285)

AN ACT concerning

Charles County - Tobacco Barns

FOR the purpose of ~~requiring~~ authorizing the governing body of Charles County to grant a property tax credit against the county property tax imposed on certain real property that is a tobacco barn or was formerly used solely as a tobacco barn; ~~and~~ providing for the effective date and applicability of this Act; ~~and~~ generally relating to a property tax credit in Charles County for certain real property that was formerly used solely as a tobacco barn.

BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 9-212

Annotated Code of Maryland

(1994 Replacement Volume and 2000 Supplement)

BY adding to

Article - Tax - Property

Section 9-310(f)

Annotated Code of Maryland

(1994 Replacement Volume and 2000 Supplement)

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

Article - Tax - Property

9-212.

The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on real property that is used solely as a tobacco barn.

9-310.

(F) (1) THE GOVERNING BODY OF CHARLES COUNTY ~~SHALL~~ MAY GRANT A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT ~~IS A TOBACCO BARN OR~~ WAS FORMERLY USED SOLELY AS A TOBACCO BARN IF THE REAL PROPERTY:

(I) IS LOCATED ON LAND THAT IS SUBJECT TO A TOBACCO BUYOUT AGREEMENT; OR

(II) 1. IS LOCATED ON LAND THAT QUALIFIES FOR AN AGRICULTURAL USE ASSESSMENT; AND