CHAPTER 641

(House Bill 121)

AN ACT concerning

St. Mary's County – Property Tax Credit – Tobacco Barns

FOR the purpose of authorizing the governing body of St. Mary's County to grant, by law, a property tax credit against the county property tax imposed on real property that was formerly used solely as a tobacco barn and is subject to a tobacco buyout agreement; authorizing the governing body of St. Mary's County to provide, by law, for certain provisions relating to the property tax credit; providing for the application of this Act; and generally relating to the authority of the governing body of St. Mary's County to grant a property tax credit.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–320(a)
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

9–320.

(a) (1) The governing body of St. Mary's County may grant, by law, a property tax credit under this section against county property tax imposed on:

~~(1)~~ (I) property that is:

~~(i)~~ 1. owned by the St. George's Island Improvement Association, Incorporated; and

~~(ii)~~ 2. used only for community or civic purposes;

~~(2)~~ (II) real property that is owned by the Seventh District Optimist Youth Foundation, Inc.; [and]

~~(3)~~ (III) real property that is subject to the Maryland Agricultural Land Preservation District Program or the St. Mary's County Agricultural Land Preservation District 5–year program; AND

~~(4)~~ (IV) REAL PROPERTY THAT:

~~(I)~~ 1. WAS FORMERLY USED SOLELY AS A TOBACCO BARN; AND

~~(II)~~ 2. IS SUBJECT TO A TOBACCO BUYOUT AGREEMENT.