

CHAPTER 208

(Senate Bill 962)

AN ACT concerning

Agricultural Ownership Entities – Homestead Tax Credit

FOR the purpose of altering certain definitions to include partners in certain general partnerships and shareholders of certain corporations within the definition of “homeowner” for purposes of a certain property tax credit under certain circumstances; defining a certain term; providing for the application of this Act; authorizing the State Department of Assessments and Taxation to accept certain applications on or before a certain date; and generally relating to including partners or shareholders in certain agricultural ownership entities within the definition of “homeowner” for purposes of a certain property tax credit under certain circumstances.

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 9-105(a)(1)
Annotated Code of Maryland
(2001 Replacement Volume and 2006 Supplement)

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9-105(a)(3), (6), and (7) and (c)(4)
Annotated Code of Maryland
(2001 Replacement Volume and 2006 Supplement)

BY adding to
Article – Tax – Property
Section 9-105(a)(8)
Annotated Code of Maryland
(2001 Replacement Volume and 2006 Supplement)

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

Article – Tax – Property

9-105.

(a) (1) In this section the following words have the meanings indicated.