

~~(3) Establish or enhance forest buffers adjacent to critical habitats where appropriate;~~

~~(4) Establish or enhance forested areas in 100-year floodplains;~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act may not be construed to prevent any person that ~~submitted~~ submits a forest conservation plan before ~~October~~ July 1, 2007, to the State or local authority in accordance with § 5-1605 of the Natural Resources Article, and has not been issued a building permit, from revising the net tract area, for a tract of land of at least 350 acres of which at least 15% is within the boundaries of a 100-year floodplain or wetland, to include the forested area within the boundaries of ~~a~~ the 100-year floodplain or wetland.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ July 1, 2007. It shall remain effective for a period of 8 months and, at the end of February 29, 2008, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved by the Governor, May 17, 2007.

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## CHAPTER 615

(House Bill 590)

AN ACT concerning

~~State Property Tax Exemption - Solar Energy Devices~~  
State Taxes - Solar Energy Grants and Devices

FOR the purpose of providing a subtraction modification under the Maryland income tax for certain amounts received as a grant under a certain program; exempting from the State property tax certain real property that is a solar energy device installed to heat or cool a dwelling, generate electricity to be used in the dwelling, or provide hot water for use in the dwelling; defining a certain term; providing for the application of this Act; and generally relating to a Maryland income tax subtraction modification for certain amounts received as a grant under the Solar Energy Grant Program and a State property tax exemption for certain solar energy devices.

BY repealing and reenacting, without amendments,

Article - Tax - General  
Section 10-207(a)