

and generally relating to property tax credits for certain agricultural land in Prince George's County.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section ~~9-318(a)~~ 9-318(b)(1)

Annotated Code of Maryland

(2007 Replacement Volume)

BY adding to

Article – Tax – Property

Section 9-318(e)

Annotated Code of Maryland

(2007 Replacement Volume)

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

Article – Tax – Property

9-318.

~~(a) The governing body of Prince George's County shall grant a property tax credit under this section against the county property tax imposed on:~~

~~(1) real property:~~

~~(i) owned by the Maryland Jaycees, Incorporated; and~~

~~(ii) used in the operation of a charitable nonprofit educational or rehabilitation institution of the kind that is exempted under § 7-202 of this article; [and]~~

~~(2) real property owned by the Prince George's County Chamber of Commerce Foundation, Inc., if the real property:~~

~~(i) is acquired on or after November 24, 1973; and~~

~~(ii) is not used for a commercial purpose; AND~~

~~(3) AGRICULTURAL LAND, INCLUDING ANY FARM IMPROVEMENT USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY, THAT IS SUBJECT TO STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAMS.~~