

SENATE BILL 563

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Q2

1998 Regular Session  
8lr0929

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By: **Senator Colburn**

Introduced and read first time: February 6, 1998

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Dorchester County - Property Tax Credit - Agricultural and Forest Land**

3 FOR the purpose of authorizing the governing body of Dorchester County to grant a  
4 property tax credit for property tax imposed on certain agricultural and forest  
5 land that meets certain requirements; providing for the development of criteria  
6 for eligibility for the tax credit and the administration of the tax credit; and  
7 generally relating to a property tax credit for certain agricultural and forest  
8 land in Dorchester County.

9 BY adding to  
10 Article - Tax - Property  
11 Section 9-311(f)  
12 Annotated Code of Maryland  
13 (1994 Replacement Volume and 1997 Supplement)

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

16 **Article - Tax - Property**

17 9-311.

18 (F) (1) THE GOVERNING BODY OF DORCHESTER COUNTY MAY GRANT, BY  
19 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY  
20 PROPERTY TAX IMPOSED ON:

21 (I) AGRICULTURAL LAND THAT IS SUBJECT TO A NUTRIENT  
22 MANAGEMENT PLAN OR THAT IS DEVELOPING A NUTRIENT MANAGEMENT PLAN FOR  
23 IMPLEMENTATION; OR

24 (II) FOREST LAND THAT IS SUBJECT TO A FOREST MANAGEMENT  
25 PLAN OR SIMILAR AGREEMENT.

26 (2) IN ESTABLISHING A TAX CREDIT UNDER THIS SUBSECTION, THE  
27 GOVERNING BODY OF DORCHESTER COUNTY;

1 (I) SHALL DEVELOP CRITERIA NECESSARY TO IMPLEMENT THE  
2 CREDIT; AND

3 (II) MAY SPECIFY THE AMOUNT AND DURATION OF THE CREDIT,  
4 THE QUALIFICATION AND APPLICATION PROCEDURES FOR THE CREDIT, AND ANY  
5 OTHER REQUIREMENT OR PROCEDURE THAT THE GOVERNING BODY CONSIDERS  
6 APPROPRIATE.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 1998.