

SENATE BILL 94

Q2

8lr1120

By: **Senators Miller, Currie, Britt, Muse, Peters, Pinsky, and Rosapepe**
Introduced and read first time: January 16, 2008
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Property Tax Credits - Agricultural Land**
3 **Preservation Programs**

4 FOR the purpose of requiring the governing body of Prince George's County to grant a
5 property tax credit against the county property tax imposed on certain
6 agricultural property; providing for the repayment of certain tax credits under
7 certain circumstances; authorizing the governing body of Prince George's
8 County to provide procedures and other provisions necessary to enforce the
9 repayment of certain tax credits; providing for the application of this Act; and
10 generally relating to property tax credits for certain agricultural land in Prince
11 George's County.

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 9-318(a)
15 Annotated Code of Maryland
16 (2007 Replacement Volume)

17 BY adding to
18 Article - Tax - Property
19 Section 9-318(e)
20 Annotated Code of Maryland
21 (2007 Replacement Volume)

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

24 **Article - Tax - Property**

25 9-318.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 (1) real property:

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

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

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

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

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

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

16 (E) (1) **A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY**
17 **TAX CREDIT FOR AGRICULTURAL LAND UNDER SUBSECTION (A)(3) OF THIS**
18 **SECTION AND SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM A STATE OR**
19 **COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM SHALL BE LIABLE**
20 **FOR:**

21 (I) **ALL PROPERTY TAXES FOR WHICH THE PROPERTY**
22 **OWNER WOULD HAVE BEEN LIABLE IF A PROPERTY TAX CREDIT FOR**
23 **AGRICULTURAL LAND HAD NOT BEEN GRANTED UNDER SUBSECTION (A)(3) OF**
24 **THIS SECTION FOR A PERIOD NOT EXCEEDING 10 YEARS FROM THE DATE THAT**
25 **THE PROPERTY WAS SUBJECT TO A STATE OR COUNTY AGRICULTURAL LAND**
26 **PRESERVATION PROGRAM;**

27 (II) **INTEREST ON THE TOTAL TAX LIABILITY AS REQUIRED**
28 **UNDER § 14-605 OF THIS ARTICLE; AND**

29 (III) **A PENALTY AS REQUIRED UNDER § 14-703 OF THIS**
30 **ARTICLE.**

31 (2) **THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY**
32 **PROVIDE, BY LAW, ANY PROCEDURAL OR ENFORCEMENT PROVISION**
33 **NECESSARY TO CARRY OUT THIS SUBSECTION.**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
3 2008.