

SENATE BILL 797

Q1

9lr2567
CF 9lr2559

By: **Senator Hayes (By Request – Baltimore City Administration)**

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Exemption for Crane Located on State Property – Repeal**

3 FOR the purpose of repealing an exemption from the property tax for the interest of a
4 person in certain property located on property owned by the State and used for
5 certain purposes; providing for the application of this Act; and generally relating to
6 an exemption from the property tax for interests in certain property.

7 BY repealing

8 Article – Tax – Property

9 Section 7–211(i)

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2018 Supplement)

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

14 **Article – Tax – Property**

15 7–211.

16 [(i) An interest of a person in personal property that is located on property owned
17 by the State is not subject to property tax if the personal property is a crane used for cargo
18 handling purposes.]

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

