

**SB0263/170716/2**

BY: Environment and Transportation Committee

AMENDMENTS TO SENATE BILL 263  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with “State” in line 2 down through “Areas” in line 3 and substitute “State Forest and State Park Land”.

On pages 1 and 2, strike beginning with “prohibiting” in line 4 on page 1 down through “terms;” in line 3 on page 2 and substitute “requiring the State to make certain payments to counties as a payment in lieu of taxes for State forest and State park land located in the county for certain fiscal years; requiring the Governor to include certain amounts to be paid to each county in the annual budget bill; requiring the State Department of Assessments and Taxation to complete an update of a certain study and submit the updated study to the Governor and the General Assembly on or before a certain date; providing for the termination of this Act;”; and strike beginning with “forests” in line 4 down through “within” in line 5 and substitute “forest and State park land located in”.

On page 2, in line 8, strike “5-101(a) and (e) and 10-801” and substitute “5-212 and 5-212.1”; strike in their entirety lines 11 through 15, inclusive; in line 18, strike “6-102,”; in the same line, strike the second comma; in the same line, strike “7-211(c), and 7-501(a) and (b)”; in line 23, strike “through 6.5-301”; and in lines 23 and 24, strike “Open Space Incentive Program” and substitute “Payment in Lieu of Taxes for State Forest and State Park Land”.

AMENDMENT NO. 2

On page 2, strike in their entirety lines 30 through 37, inclusive.

On page 3, in lines 20 and 28, in each instance, strike the bracket; in the same lines, in each instance, strike “**PARAGRAPHS**”; and in the same lines, in each instance, strike “**AND (4)**”.

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On page 4, strike in their entirety lines 21 through 24, inclusive.

On page 6, in line 6, in each instance, strike the bracket; in the same line, strike “SUBPARAGRAPHS”; in the same line, strike “AND (III)”; and strike in their entirety lines 17 through 20, inclusive.

On pages 6 and 7, strike beginning with line 30 on page 6 through line 6 on page 7, inclusive.

On page 7, strike in their entirety lines 8 through 34, inclusive.

**AMENDMENT NO. 3**

On page 8, in line 1, strike “OPEN SPACE INCENTIVE PROGRAM” and substitute “**PAYMENT IN LIEU OF TAXES FOR STATE FOREST AND STATE PARK LAND**”; strike line 2 in its entirety; and after line 3, insert:

**“(A) FOR FISCAL YEAR 2018 AND FISCAL YEAR 2019, THE STATE SHALL PAY TO EACH COUNTY AS A PAYMENT IN LIEU OF TAXES FOR STATE FOREST AND STATE PARK LAND LOCATED IN THE COUNTY AN AMOUNT EQUIVALENT TO THE PAYMENTS RECEIVED BY THE COUNTY UNDER §§ 5-212(G)(1)(II) AND 5-212.1(G)(2)(I) OF THE NATURAL RESOURCES ARTICLE.**

**“(B) THE GOVERNOR SHALL INCLUDE IN THE ANNUAL BUDGET BILL THE TOTAL AMOUNT TO BE PAID TO EACH COUNTY AS PROVIDED UNDER SUBSECTION (A) OF THIS SECTION.”.**

On pages 8 through 11, strike beginning with line 4 on page 8 through line 9 on page 11, inclusive.

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On pages 11 and 12, strike beginning with line 24 on page 11 through line 11 on page 12, inclusive.

AMENDMENT NO. 4

On page 12, after line 11, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That:

(a) The State Department of Assessments and Taxation shall complete an update of the study of the impact of real property tax exemptions on county revenue that was completed by the Department of Legislative Services in January 2014. The updated study shall include:

(1) the total value of tax-exempt property statewide and in each county, including as a percentage of the county’s assessable base;

(2) the total value of tax-exempt property statewide and in each county, categorized by type of exemption, including at a minimum:

(i) federal government property;

(ii) State government property;

(iii) local government property;

(iv) educational property;

(v) religious property; and

(vi) charitable and fraternal property;

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(3) the total revenue foregone due to tax-exempt property statewide and in each county and the property tax rate equivalent of the foregone revenue;

(4) the revenue foregone due to tax-exempt property statewide and in each county categorized by type of exemption and the property tax rate equivalent of the foregone revenue;

(5) the five tax-exempt properties with the highest assessed value in each county; and

(6) the number of payment in lieu of taxes agreements with tax-exempt entities and the amount of revenue raised through payment in lieu of taxes agreements statewide and in each county.

(b) On or before July 1, 2017, the State Department of Assessments and Taxation shall submit the updated study to the Governor and, in accordance with § 2-1246 of the State Government Article, the General Assembly.”;

in line 12, strike “2.” and substitute “3.”; and in line 13, after the period insert “It shall remain effective for a period of 3 years and, at the end of June 30, 2019, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.”.