HOUSE BILL 1013

Q1, M4 8lr3785 CF SB 759

By: Delegate West

Introduced and read first time: February 7, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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Property Tax -	- Benefits for	Agricultural Land	 Exclusion a 	of Solar Farms
I I O D C I U Y I A A	Denenius ioi	nelicultulai Dalla	LACIUSIOII	JI DUIAI T'AIIIIS

- FOR the purpose of establishing that a certain special use value assessment of certain agricultural land does not apply to land used for the generation of electricity from solar energy; prohibiting a certain property tax credit for agricultural land from being granted for tax imposed on land used for the generation of electricity from solar energy; providing for the application of this Act; and generally relating to the special use value assessment of, and a property tax credit for, agricultural land.
- 9 BY repealing and reenacting, without amendments,
- 10 Article Tax Property
- Section 8–209(a) through (d)
- 12 Annotated Code of Maryland
- 13 (2012 Replacement Volume and 2017 Supplement)
- 14 BY repealing and reenacting, with amendments,
- 15 Article Tax Property
- 16 Section 8–209(h)(1)(v) and (vi) and 9–206
- 17 Annotated Code of Maryland
- 18 (2012 Replacement Volume and 2017 Supplement)
- 19 BY adding to

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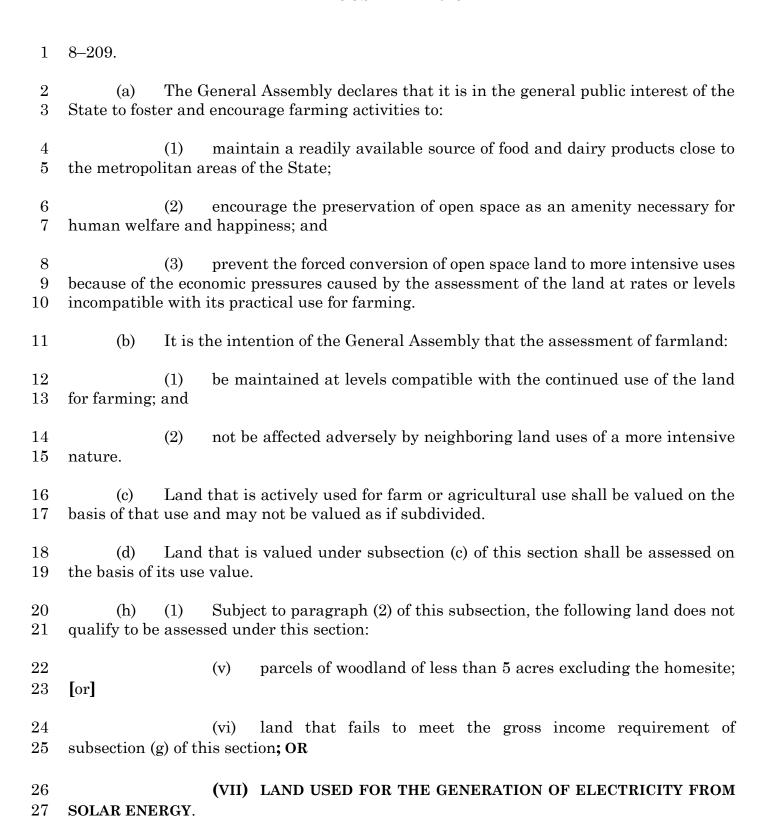
- 20 Article Tax Property
- 21 Section 8–209(h)(1)(vii)
- 22 Annotated Code of Maryland
- 23 (2012 Replacement Volume and 2017 Supplement)
- 24 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 25 That the Laws of Maryland read as follows:

Article - Tax - Property

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.





28 (2) No more than 2 parcels of less than 3 acres under the same ownership 29 may qualify for the agricultural use assessment.

30 9–206.

- 1 (a) In this section, "agricultural land" means real property subject to an easement 2 or other interest that is permanently conveyed or assigned to the Maryland Agricultural 3 Land Preservation Foundation under § 2–504 of the Agriculture Article.
 - (b) (1) [The] EXCEPT AS PROVIDED UNDER PARAGRAPH (2) OF THIS SUBSECTION, THE Mayor and City Council of Baltimore City or the governing body of a county may grant, by law, a property tax credit not exceeding 75% of any county property tax imposed on agricultural land.

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- 8 (2) A PROPERTY TAX CREDIT MAY NOT BE GRANTED UNDER THIS
 9 SECTION FOR TAX IMPOSED ON LAND USED FOR THE GENERATION OF ELECTRICITY
 10 FROM SOLAR ENERGY.
- 11 (c) The Mayor and City Council of Baltimore City or the governing body of a county may provide, by law, any procedural or enforcement provision necessary to carry out this section.
- 14 (d) Valuation and assessment of agricultural land shall be made in the same 15 manner as any other real property in the county.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.