

HOUSE BILL 1373

P1, Q7

0lr1930

By: **Delegates Frush, V. Clagett, Conway, Hecht, James, and Proctor**

Introduced and read first time: February 18, 2010

Assigned to: Ways and Means and Environmental Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Board of Public Works – Tax Forgiveness – Authority**

3 FOR the purpose of authorizing the Board of Public Works, under certain
4 circumstances, to waive any State tax liability owed by an estate if the
5 Department of Natural Resources makes a certain request and the property is
6 to be acquired by a unit of State or local government; authorizing the
7 Department, under certain circumstances, to formally request that the Board
8 waive certain tax liabilities; and generally relating to the authority of the Board
9 of Public Works to waive certain tax liabilities.

10 BY adding to

11 Article – State Finance and Procurement
12 Section 10–207
13 Annotated Code of Maryland
14 (2009 Replacement Volume)

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

17 **Article – State Finance and Procurement**

18 **10–207.**

19 **(A) IN CONNECTION WITH THE ACQUISITION OF A PROPERTY FROM AN**
20 **ESTATE, THE BOARD MAY WAIVE ANY STATE TAX LIABILITIES, INCLUDING**
21 **PENALTIES AND INTEREST, OWED BY THE ESTATE, IF:**

22 **(1) SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE**
23 **DEPARTMENT OF NATURAL RESOURCES FORMALLY REQUESTS THE BOARD TO**
24 **WAIVE THE STATE TAX LIABILITIES; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) THE PROPERTY IS TO BE ACQUIRED BY A UNIT OF STATE OR**
2 **LOCAL GOVERNMENT.**

3 **(B) THE DEPARTMENT OF NATURAL RESOURCES MAY FORMALLY**
4 **REQUEST THAT THE BOARD WAIVE THE STATE TAX LIABILITIES UNDER**
5 **SUBSECTION (A) OF THIS SECTION IF THE DEPARTMENT DETERMINES THAT THE**
6 **PROPERTY TO BE ACQUIRED IS NECESSARY TO PRESERVE OPEN SPACE FOR THE**
7 **BENEFIT OF NATURAL HABITAT OR THE CHESAPEAKE BAY AND ITS**
8 **TRIBUTARIES.**

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 July 1, 2010.