

1 COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2 Legislative Session 1982

3 Proposed and Presented by Chairman (by request-

4 County Executive)

5 Introduced by Council Members McDonough, Mills, Casula,
 6 Hartlove, Amorette, Wilson, Dabney and Glendening

7 Bill No. CB-121-1982

8 Chapter No. _____

9 Introduced by Council on July 6, 1982

10 BILL

11 AN ACT concerning

12 Tax Credits for Tobacco Barns

13 FOR the purpose of providing a local real property tax credit on
 14 any real property improvement used solely as a tobacco barn.

15 BY adding:

16 SUBTITLE 10. FINANCE & TAXATION.

17 Section 10-203,

18 The Prince George's County Code

(1979 Edition, 1980 Supplement).

19 SECTION 1. BE IT ENACTED by the County Council of Prince
 20 George's County, Maryland, that a new Section 10-203 be and the
 21 same is hereby added to the Prince George's County Code:

22 SUBTITLE 10. FINANCE & TAXATION.

23 DIVISION 8. TAX ASSESSMENT, LEVY AND COLLECTION.

24 Sec. 10-203. Tax Credit for tobacco barns; application;
 25 approval.

26 (a) The Director of Finance shall administer the system of
 27 tax credits provided for in this section.

28 (b) Pursuant to the authority of Article 81, Section
 29 12F-10, Annotated Code of Maryland, there is hereby established
 30 a tax credit of one hundred percent (100%) of the County real
 31 property tax imposed on any real property improvement used
 32

1 solely as a tobacco barn, provided all the requirements of this
2 section are met.

3 (c) The Director of Finance shall provide and keep on hand
4 the application forms for the tax credit. The application shall
5 be made each year before April 1 after the date of finality;
6 shall be made under oath; shall contain a legal description of
7 the real property upon which the tobacco barn is located, and
8 shall contain such information as will enable the Director of
9 Finance to determine whether the applicant can qualify for the
10 tax credit.

11 (d) In the event the Director of Finance determines that
12 the application does not qualify for the tax credit, the reason
13 for the denial shall be communicated to the applicant.

14 SECTION 2. BE IT FURTHER ENACTED, that this Act shall take
15 effect forty-five (45) calendar days after it becomes law.

16 Adopted this 27th day of July, 1982.

17
18 COUNTY COUNCIL OF PRINCE
19 GEORGE'S COUNTY, MARYLAND

20
21 BY: _____
22 Gerard T. McDonough
23 Chairman

24 ATTEST:

25 _____
26 Jean M. Schmuhl, Clerk

27 APPROVED:

28 DATE: _____

29 BY: _____
30 Lawrence J. Hogan
31 County Executive

32 KEY:

Underscoring indicates new language added to existing law.