

CHAPTER 305

(Senate Bill 240)

AN ACT to repeal and re-enact, with amendments, Sub-section (5) of Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Ordinary Taxes—What Shall be Taxed and Where," and providing that mausoleums shall be included with graveyards and cemeteries in exemption from taxation under certain circumstances, and further providing that mausoleums shall be exempt from taxation to the extent that crypts therein have been purchased by those purchasing the same for the burial of the dead.

SECTION 1. *Beit enacted by the General Assembly of Maryland.* That sub-section (5) of Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Ordinary Taxes—What shall be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, so as to read as follows:

7. (5) Graveyards, cemeteries, *mausoleums and other burial places for the dead*, (including burying grounds *and/or mausoleums* set apart for the use of any family or belonging to any church or congregation) and cemetery *and/or mausoleum* companies which are not operated for pecuniary profit and which do not accumulate profits for any purpose other than the maintenance or improvement of their cemeteries [or], graveyards *or mausoleums* as cemeteries or graveyards *and/or mausoleums*. To obtain the exemption from taxation allowed by this sub-section the owner or owners of a graveyard or cemetery, *or of a mausoleum or mausoleums* which do not accumulate profits for any purpose except for the maintenance or improvement of such cemetery [or], graveyard *or mausoleum* shall apply to the county commissioners of the county in which such cemetery [or], graveyard *or mausoleum* may be located by a written petition, signed and sworn to by such owner or owners, in which petition shall be stated a brief history of the land or lands *or structure or structures* composing such cemetery [or], graveyard *or mausoleum*, the condition of the titles thereto, from whom obtained, at

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.