

(iii) office space necessary to support or maintain public religious worship or educational purposes; and

(2) for which the religious group or organization is contractually liable.

(b) The credit under this section does not apply:

(1) to property that is leased, occupied, or used for the purpose of making a profit; or

(2) when the religious group or organization no longer occupies the property.

(c) The lessor of property eligible for a tax credit under this section shall reduce by the amount of the tax credit the amount of taxes for which the religious group or organization is contractually liable under the lease agreement.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.

Approved May 11, 1993.

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**CHAPTER 290**

**(House Bill 239)**

AN ACT concerning

**Land Patents – Governmental Bodies – Certificates of Reservation**

FOR the purpose of authorizing governmental bodies to reserve vacant land for public use by obtaining a certificate of reservation from the Commissioner of Land Patents; providing that, with certain exceptions, procedures for the issuance of land patents to private parties apply to the issuance of such certificates; establishing certain priorities in the reservation of vacant land for public use; providing for the expiration and transfer of certificates of reservation; authorizing the Commissioner to accept a previously conducted survey in certain circumstances in land patent and reservation proceedings; requiring publication of the Commissioner's opinions in the Maryland Register; authorizing the Commissioner to require an applicant for a land patent who acts in bad faith and without substantial justification to pay certain expenses; defining certain terms; clarifying language; and generally relating to the issuance of land patents to private parties and the issuance, transfer, and expiration of certificates of reservation of vacant land to governmental bodies.

BY repealing and reenacting, with amendments,

Article – Real Property

Section 13-101, 13-102, 13-306, 13-313, 13-408, 13-409, and 13-413

Annotated Code of Maryland

(1988 Replacement Volume and 1992 Supplement)