

HOUSE BILL 196

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Q1

2000 Regular Session
(01r1236)

ENROLLED BILL
-- Ways and Means/Budget and Taxation --

Introduced by **Delegates Bozman, Conway, and McClenahan**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER 345

1 AN ACT concerning

2 **Worcester County - Property Tax Exemption Credit - Pocomoke City**
3 **Chamber of Commerce**

4 FOR the purpose of ~~providing an exemption from property tax for the Pocomoke City~~
5 ~~Chamber of Commerce; and providing for the application of this Act authorizing~~
6 ~~the governing body of Worcester County or of a municipal corporation in~~
7 ~~Worcester County to grant, by law, a property tax credit against the county or~~
8 ~~municipal corporation property tax imposed on property that is owned by a~~
9 ~~certain organization; authorizing Worcester County or a municipal corporation~~
10 ~~in Worcester County to provide, by law, for certain provisions relating to the~~
11 ~~property tax credit; and generally relating to property tax credits in Worcester~~
12 ~~County.~~

13 BY ~~adding to~~ repealing and reenacting, with amendments,
14 Article - Tax - Property
15 Section ~~7-241~~ 9-325
16 Annotated Code of Maryland

1 (1994 Replacement Volume and 1999 Supplement)

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

4 **Article - Tax - Property**

5 ~~7-241.~~

6 ~~PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS OWNED BY~~
7 ~~THE POCOMOKE CITY CHAMBER OF COMMERCE.~~

8 ~~9-325.~~

9 (A) The governing body of Worcester County may grant, by law, a property tax
10 credit under this section against the county property tax imposed on:

11 (1) property that is:

12 (i) owned by the Berlin Community Improvement Association,
13 Incorporated, of Worcester County; and

14 (ii) used only for the nonprofit activities of the organization;

15 (2) property that is:

16 (i) owned by the Marlin Park Association, Incorporated; and

17 (ii) used for nonprofit purposes;

18 (3) property that is owned or leased by the Greater Ocean City Health
19 Service Corporation; and

20 (4) real property:

21 (i) owned by the Mayor and City Council of Ocean City;

22 (ii) leased to the Sinexpent Pier and Improvement Company,
23 Incorporated; and

24 (iii) known as the Ocean City Amusement and Fishing Pier.

25 (B) (1) THE GOVERNING BODY OF WORCESTER COUNTY OR THE
26 GOVERNING BODY OF A MUNICIPAL CORPORATION IN WORCESTER COUNTY MAY
27 GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL
28 CORPORATION PROPERTY TAX IMPOSED ON PROPERTY THAT IS OWNED BY THE
29 POCOMOKE CITY CHAMBER OF COMMERCE.

30 (2) THE GOVERNING BODY OF WORCESTER COUNTY OR OF A MUNICIPAL
31 CORPORATION IN WORCESTER COUNTY MAY PROVIDE, BY LAW, FOR:

1 (I) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT
2 UNDER THIS SUBSECTION; AND

3 (II) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
4 SUBSECTION.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 2000 ~~and shall be applicable to all taxable years beginning on or after July 1,~~
7 ~~2000.~~