

HOUSE BILL 1075

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Q7

2000 Regular Session
(01r2170)

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

Introduced by **Washington County Delegation**

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 455

1 AN ACT concerning

2 **Washington County - Property Tax ~~Exemption~~ Credit - Musical and Cultural**
3 **Education**

4 FOR the purpose of ~~providing for an exemption from property tax for property owned~~
5 ~~by a certain organization that is actually used exclusively for the nonprofit~~
6 ~~musical and cultural education of the public~~ authorizing the governing body of
7 Washington County or of a municipal corporation in Washington County to
8 grant, by law, a property tax credit against the county or municipal corporation
9 property tax imposed on property that is owned by a certain organization; and
10 generally relating to property tax credits in Washington County.

11 BY ~~adding to~~ repealing and reenacting, with amendments,
12 Article - Tax - Property
13 Section ~~7-241~~ 9-323(a)
14 Annotated Code of Maryland
15 (1994 Replacement Volume and 1999 Supplement)

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

3 **Article - Tax - Property**

4 ~~7-241.~~

5 ~~PROPERTY IS NOT SUBJECT TO THE PROPERTY TAX IF THE PROPERTY:~~

6 ~~(1) IS OWNED BY THE ROHRERSVILLE CORNET BAND OF WASHINGTON~~
7 ~~COUNTY; AND~~

8 ~~(2) IS USED EXCLUSIVELY FOR THE NONPROFIT MUSICAL AND~~
9 ~~CULTURAL EDUCATION OF THE PUBLIC.~~

10 9-323.

11 (a) (1) The governing body of Washington County or of a municipal
12 corporation in Washington County may grant, by law, a property tax credit under this
13 section against the county or municipal corporation property tax imposed on:

14 (i) new construction or on an improvement to existing property;

15 (ii) property that is:

16 1. owned by a nonprofit civic association;

17 2. used only for a community, civic, educational, or library
18 purpose; and

19 3. unless the compensation is used only to improve or
20 maintain the property, use of the property is not contingent on the payment of
21 compensation for admission to or use of the property and failure to pay compensation
22 is not a reason to deny admission to or use of the property; [or]

23 (iii) real property that is owned by the Women's Club of Hagerstown,
24 Inc.; OR

25 (IV) PROPERTY THAT IS OWNED BY THE ROHRERSVILLE CORNET
26 BAND OF WASHINGTON COUNTY.

27 (2) The law adopted under paragraph (1)(i) of this subsection shall
28 specify:

29 (i) the qualifications for the tax credit;

30 (ii) the amount of the property tax credit, based on a percentage of
31 the cost of any new construction or of any improvement to existing property, and not
32 based on the increase in the assessment; and

33 (iii) the duration of the tax credit.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2000.