
By: **Delegates DeBoy and Malone**

Introduced and read first time: February 11, 2005

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Credit for Indoor Facilities Used Primarily for Amateur**
3 **Sports**

4 FOR the purpose of altering certain eligibility requirements for a certain optional tax
5 credit against the property tax imposed by a county or municipal corporation on
6 certain property that is used for amateur sports; providing for the application of
7 this Act; and generally relating to a property tax credit for certain property used
8 for amateur sports.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 9-235
12 Annotated Code of Maryland
13 (2001 Replacement Volume and 2004 Supplement)

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

16 **Article - Tax - Property**

17 9-235.

18 (a) The Mayor and City Council of Baltimore City or the governing body of a
19 county or of a municipal corporation may grant, by law, a tax credit against the
20 county or municipal corporation property tax imposed on athletic fields OR INDOOR
21 FACILITIES that are used [exclusively] PRIMARILY for amateur sports.

22 (b) The Mayor and City Council of Baltimore City or the governing body of a
23 county or of a municipal corporation may provide, by law, for:

24 (1) the amount and duration of the tax credit under this section; and

25 (2) any other provision necessary to carry out the credit under this
26 section.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,
3 2005.