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By: **Cecil County Delegation**

Introduced and read first time: January 30, 2006

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemption - Little Leagues - Cecil County**

3 FOR the purpose of providing for an exemption from property tax imposed on certain  
4 property owned or used exclusively by certain Little League organizations in  
5 Cecil County; providing for the application of this Act; and generally relating to  
6 a property tax exemption for certain property used by certain Little League  
7 organizations in Cecil County.

8 BY adding to

9 Article - Tax - Property

10 Section 7-242

11 Annotated Code of Maryland

12 (2001 Replacement Volume and 2005 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - Property**

16 7-242.

17 (A) IN THIS SECTION, "LITTLE LEAGUE" MEANS A LOCAL ORGANIZATION  
18 PROPERLY AFFILIATED WITH LITTLE LEAGUE BASEBALL, INCORPORATED, THAT  
19 OPERATES EXCLUSIVELY TO PROMOTE THE PROGRAMS OF LITTLE LEAGUE  
20 BASEBALL, INCORPORATED.

21 (B) PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

22 (1) IS OWNED BY:

23 (I) A LITTLE LEAGUE ORGANIZATION IN CECIL COUNTY; OR

24 (II) A NONPROFIT ORGANIZATION THAT ALLOWS A LITTLE LEAGUE  
25 ORGANIZATION OF CECIL COUNTY TO USE THEIR PROPERTY FOR YOUTH AMATEUR  
26 ATHLETICS; AND

1           (2)       IS ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF A LITTLE  
2 LEAGUE ORGANIZATION OF CECIL COUNTY.

3       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,  
5 2005.