

SENATE BILL 592

Q2

7lr3022
CF HB 681

By: **Senator Edwards**

Introduced and read first time: February 2, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Allegany County – Property Tax Credits – Community Organizations**

3 FOR the purpose of requiring Allegany County and a municipal corporation in Allegany
4 County to grant a property tax credit against the county and municipal corporation
5 property tax imposed on property owned by certain community organizations;
6 providing for the application of this Act; and generally relating to property tax credits
7 for certain community organizations in Allegany County.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9–302(a)

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2016 Supplement)

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

15 **Article – Tax – Property**

16 9–302.

17 (a) The governing body of Allegany County and of a municipal corporation in
18 Allegany County shall grant a property tax credit under this section against the county and
19 municipal corporation property tax imposed on:

20 (1) personal property that is owned by a nonprofit television broadcast
21 translator station that is supported principally by public subscription; [and]

22 (2) property that is:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) owned by the South Cumberland Business and Civic Association,
2 Incorporated; and

3 (ii) known as the South Cumberland Civic Center; AND

4 **(3) PROPERTY THAT IS OWNED BY:**

5 **(I) THE FROSTBURG MUSEUM ASSOCIATION, INCORPORATED;**

6 **(II) THE ALLEGANY COUNTY ANIMAL SHELTER MANAGEMENT**
7 **FOUNDATION; AND**

8 **(III) THE FAMILY JUNCTION, INCORPORATED.**

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to
10 apply retroactively and shall be applied to and interpreted to affect all taxable years
11 beginning on or after June 30, 2016.

12 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June
13 1, 2017.