

SENATE BILL 109

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Q1

1998 Regular Session
8lr0322

By: **Senator Della**

Introduced and read first time: January 19, 1998

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemption - South Baltimore Little League**

3 FOR the purpose of providing for an exemption from property tax imposed on certain
4 property owned by the South Baltimore Little League and used for amateur
5 sports; and providing for the application of this Act.

6 BY adding to
7 Article - Tax - Property
8 Section 7-241
9 Annotated Code of Maryland
10 (1994 Replacement Volume and 1997 Supplement)

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

13 **Article - Tax - Property**

14 7-241.

15 PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS:

- 16 (1) OWNED BY THE SOUTH BALTIMORE LITTLE LEAGUE;
17 (2) LOCATED AT 1101 E. FORT AVENUE, BALTIMORE, MARYLAND; AND
18 (3) USED FOR AMATEUR SPORTS.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 1998, and shall be applicable to all taxable years beginning after June 30,
21 1998.