

SENATE BILL 109

Unofficial Copy
Q1

1998 Regular Session
8lr0322

By: **Senator Della**

Introduced and read first time: January 19, 1998
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: February 5, 1998

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Exemption Baltimore City - Tax Credit - South Baltimore**
3 **Little League**

4 FOR the purpose of ~~providing for an exemption from~~ authorizing the Mayor and City
5 Council of Baltimore City to grant a property tax credit against the property tax
6 imposed on certain property owned by the South Baltimore Little League and
7 used for amateur sports; and providing for the application of this Act.

8 BY ~~adding to~~ repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section ~~7-241~~ 9-304(b)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1997 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 ~~7-241.~~ 9-304.

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

18 (b) The Mayor and City Council of Baltimore City may grant, by law, a
19 property tax credit under this section against the county property tax imposed on:

20 (1) real property that is leased, occupied, and used only by the Baltimore
21 Association for Retarded Citizens, Incorporated; AND

- 1 (2) PROPERTY THAT IS:
- 2 (+) (I) OWNED BY THE SOUTH BALTIMORE LITTLE LEAGUE;
- 3 (=) (II) LOCATED AT 1101 E. FORT AVENUE, BALTIMORE, MARYLAND;
- 4 AND
- 5 (⇒) (III) USED FOR AMATEUR SPORTS.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 ~~July 1~~ June 1, 1998, and shall be applicable to all taxable years beginning after June
8 30, 1998.