
By: **Delegates Franchot, Hixson, Heller, and Shriver**

Introduced and read first time: February 12, 1999

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Credit for Property Used for Amateur Sports**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or of a municipal corporation to grant, by law, a tax
5 credit against the county or municipal corporation property tax imposed on
6 property that is used for amateur sports.

7 BY adding to
8 Article - Tax - Property
9 Section 9-233
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1998 Supplement)

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

14 **Article - Tax - Property**

15 9-233.

16 THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY
17 OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX CREDIT
18 AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON
19 PROPERTY THAT IS USED FOR AMATEUR SPORTS.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 1999.