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

Introduced and read first time: February 12, 1999

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 23, 1999

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax - Credit for ~~Property Used~~ Athletic Fields Used Exclusively for**  
3 **Amateur Sports**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
5 governing body of a county or of a municipal corporation to grant, by law, a tax  
6 credit against the county or municipal corporation property tax imposed on  
7 ~~property that is used~~ athletic fields that are used exclusively for amateur sports;  
8 and authorizing the Mayor and City Council of Baltimore City or the governing  
9 body of a county or of a municipal corporation to provide, by law, for the amount  
10 and duration of the tax credit and any other provision necessary to carry out the  
11 credit.

12 BY adding to  
13 Article - Tax - Property  
14 Section 9-233  
15 Annotated Code of Maryland  
16 (1994 Replacement Volume and 1998 Supplement)

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

19 **Article - Tax - Property**

20 9-233.

21 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
22 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX  
23 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX

1 IMPOSED ON ~~PROPERTY THAT IS USED~~ ATHLETIC FIELDS THAT ARE USED  
2 EXCLUSIVELY FOR AMATEUR SPORTS.

3 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
4 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

5 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS  
6 SECTION; AND

7 (2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE CREDIT  
8 UNDER THIS SECTION.

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