

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL NO. 1075

(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike "Exemption" and substitute "Credit"; strike beginning with "providing" in line 4 down through "public" in line 6 and substitute "authorizing the governing body of Washington County or of a municipal corporation in Washington County to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on property that is owned by a certain organization; and generally relating to property tax credits in Washington County"; in line 7, strike "adding to" and substitute "repealing and reenacting, with amendments,"; and in line 9, strike "7-241" and substitute "9-323(a)".

AMENDMENT NO. 2

On page 1, strike in their entirety lines 15 through 20, inclusive, and substitute:

"9-323.

(a) (1) The governing body of Washington County or of a municipal corporation in Washington County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

(i) new construction or on an improvement to existing property;

(ii) property that is:

1. owned by a nonprofit civic association;

2. used only for a community, civic, educational, or library purpose; and

3. unless the compensation is used only to improve or maintain the property, use of the property is not contingent on the payment of compensation for admission to or use of the property and failure to pay compensation is not a reason to deny admission to or use of

(Over)

the property; [or]

(iii) real property that is owned by the Women's Club of Hagerstown, Inc.;

OR

(IV) PROPERTY THAT IS OWNED BY THE ROHRERSVILLE  
CORNET BAND OF WASHINGTON COUNTY.

(2) The law adopted under paragraph (1)(i) of this subsection shall specify:

(i) the qualifications for the tax credit;

(ii) the amount of the property tax credit, based on a percentage of the  
cost of any new construction or of any improvement to existing property, and not based on the  
increase in the assessment; and

(iii) the duration of the tax credit.”.