

HOUSE BILL 197

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Q1

2000 Regular Session
(01r1223)

ENROLLED BILL
-- Ways and Means/Budget and Taxation --

Introduced by **Delegates Bozman, Conway, and McClenahan**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Worcester County - Property Tax Exemption Credit - Ocean City Chamber of**
3 **Commerce**

4 FOR the purpose of ~~providing an exemption from property tax for the Ocean City~~
5 ~~Maryland Chamber of Commerce; and providing for the application of this Act~~
6 authorizing the governing body of Worcester County to grant, by law, a property
7 tax credit against the county property tax imposed on property that is owned by a
8 certain organization; authorizing Worcester County to provide, by law, for certain
9 provisions relating to property tax credits granted by the county; and generally
10 relating to property tax credits in Worcester County.

11 BY ~~adding to~~ repealing and reenacting, with amendments,

12 Article - Tax - Property

13 Section ~~7-241~~ 9-325

14 Annotated Code of Maryland

15 (1994 Replacement Volume and 1999 Supplement)

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

3 **Article - Tax - Property**

4 ~~7-241.~~

5 ~~PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS OWNED BY~~
6 ~~THE OCEAN CITY, MARYLAND CHAMBER OF COMMERCE.~~

7 9-325.

8 (A) The governing body of Worcester County may grant, by law, a property tax
9 credit under this section against the county property tax imposed on:

10 (1) property that is:

11 (i) owned by the Berlin Community Improvement Association,
12 Incorporated, of Worcester County; and

13 (ii) used only for the nonprofit activities of the organization;

14 (2) property that is:

15 (i) owned by the Marlin Park Association, Incorporated; and

16 (ii) used for nonprofit purposes;

17 (3) property that is owned or leased by the Greater Ocean City Health
18 Service Corporation; [and]

19 (4) real property:

20 (i) owned by the Mayor and City Council of Ocean City;

21 (ii) leased to the Sinepuxent Pier and Improvement Company,
22 Incorporated; and

23 (iii) known as the Ocean City Amusement and Fishing Pier; AND

24 (5) PROPERTY THAT IS OWNED BY THE OCEAN CITY, MARYLAND
25 CHAMBER OF COMMERCE.

26 (B) THE GOVERNING BODY OF WORCESTER COUNTY MAY PROVIDE, BY LAW,
27 FOR:

28 (1) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT UNDER
29 THIS SECTION; AND

30 (2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2000 and shall be applicable to all taxable years beginning on or after July 1,
3 2000.