

HOUSE BILL 738

Unofficial Copy  
Q2

2004 Regular Session  
(4r2061)

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

Introduced by **Delegates Boschert and Love**

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 **Anne Arundel County - Property Tax Credit - Village of ~~Waugh Chapel~~**  
3 **Commons Community Center and Anne Arundel Community College**

4 FOR the purpose of ~~providing for a tax credit in Anne Arundel County~~ authorizing the  
5 governing body of Anne Arundel County to grant, by law, a property tax credit  
6 against the county property tax for certain property owned by the Village  
7 Commons Community Center, Incorporated *or leased to the Anne Arundel*  
8 *Community College at Arundel Mills*; providing for the application of this Act;  
9 and generally relating to a property tax credit in Anne Arundel County for  
10 certain property owned by the Village Commons Community Center,  
11 Incorporated *or leased to the Anne Arundel Community College at Arundel Mills.*

12 BY repealing and reenacting, with amendments,  
13 Article - Tax - Property  
14 Section ~~9-303(e)~~ 9-303(b)  
15 Annotated Code of Maryland  
16 (2001 Replacement Volume and 2003 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 9-303.

5 ~~(e) The governing body of Anne Arundel County shall grant a property tax~~  
6 ~~credit under this section against county property tax imposed on:~~

7 ~~(1) real property that is owned by the Davidsonville Ruritan Foundation,~~  
8 ~~Incorporated; AND~~

9 ~~(2) REAL PROPERTY THAT IS OWNED BY THE VILLAGE COMMONS~~  
10 ~~COMMUNITY CENTER, INCORPORATED, AND KNOWN AS THE VILLAGE OF WAUGH~~  
11 ~~CHAPEL.~~

12 (b) (1) The governing body of Anne Arundel County or of a municipal  
13 corporation in Anne Arundel County may grant, by law, a property tax credit under  
14 this section against the county or municipal corporation tax imposed on real property  
15 that is:

16 [(1)] (I) owned by a nonprofit community civic association or  
17 corporation; and

18 [(2)] (II) dedicated by plat or deed restriction to the use of the lot owners  
19 in the community, if the use is not contingent on the payment of:

20 [(i)] 1. dues to the association or corporation, unless the dues are  
21 used only to improve or maintain the property of the community; or

22 [(ii)] 2. compensation for admission to or use of the property,  
23 unless the compensation is used only to improve or maintain the property of the  
24 community.

25 (2) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY GRANT, BY  
26 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY TAX  
27 IMPOSED ON REAL PROPERTY THAT IS: ~~OWNED BY THE VILLAGE COMMONS~~  
28 ~~COMMUNITY CENTER, INCORPORATED.~~

29 (I) OWNED BY THE VILLAGE COMMONS COMMUNITY CENTER,  
30 INCORPORATED; OR

31 (II) LEASED BY ANNE ARUNDEL COMMUNITY COLLEGE AT  
32 ARUNDEL MILLS.

33 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
34 effect June 1, 2004, and shall be applicable to all taxable years beginning after June  
35 30, 2004.

