
By: **Senator Exum**

Introduced and read first time: February 2, 2004

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Property Tax Credit - Property Owned by a**
3 **Community Development Corporation**

4 FOR the purpose of authorizing the governing body of Prince George's County to
5 grant, by law, a property tax credit against the county property tax or special
6 district tax imposed on property owned by a certain nonprofit community
7 development corporation under certain circumstances; providing for the
8 application of this Act; and generally relating to authorizing Prince George's
9 County to grant a property tax credit.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - Property
12 Section 9-318(c)
13 Annotated Code of Maryland
14 (2001 Replacement Volume and 2003 Supplement)

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

17 **Article - Tax - Property**

18 9-318.

19 (c) The governing body of Prince George's County may grant, by law, a
20 property tax credit under this section against the county property tax or special
21 district tax imposed on:

- 22 (1) property that is owned by the Chapel Hill Citizens' Association;
- 23 (2) property that is:
 - 24 (i) owned by the Clinton Boys and Girls Club; and
 - 25 (ii) used only for nonprofit athletic recreation;
- 26 (3) property that is owned by the East Pines Citizens' Association;

- 1 (4) property that is owned by the Lions Club of Bowie;
- 2 (5) property that is owned by the Prince George's Jaycees, Incorporated;
- 3 (6) property that is owned by the Suitland Civic Association,
4 Incorporated;
- 5 (7) real property that is:
- 6 (i) owned by the Prince George's County Parks and Recreation
7 Foundation; and
- 8 (ii) not used for a commercial purpose;
- 9 (8) property that is:
- 10 (i) owned by the Freestate Riding Club, Inc.; and
- 11 (ii) used only for nonprofit athletic recreation;
- 12 (9) property that is owned by a boys and girls club in Prince George's
13 County that is chartered by the Prince George's County Boys and Girls Club,
14 Incorporated;
- 15 (10) property that is owned by the Lake Arbor Foundation, Incorporated;
- 16 (11) property that is:
- 17 (i) owned by the George A. and Carmel D. Aman Memorial Trust;
18 and
- 19 (ii) known as the George Washington House; [and]
- 20 (12) property that:
- 21 (i) is owned by Crescent Cities Charities, Incorporated; and
- 22 (ii) is not exempt from taxation under Title 7 of this article; AND
- 23 (13) PROPERTY THAT IS:
- 24 (I) OWNED BY A NONPROFIT, TAX EXEMPT COMMUNITY
25 DEVELOPMENT CORPORATION QUALIFIED UNDER SECTION 501(C)(3) OF THE
26 INTERNAL REVENUE CODE;
- 27 (II) HELD FOR SALE OR FUTURE DEVELOPMENT;
- 28 (III) UNIMPROVED; AND
- 29 (IV) LOCATED IN PRINCE GEORGE'S COUNTY ON MARYLAND ROUTE
30 202 AT THE INTERSECTION WITH ST. JOSEPH'S DRIVE.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2004, and shall be applicable to all taxable years beginning after June 30,
3 2004.