

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 204
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Exemption” and substitute “Credit”; in line 3, strike “exempting from the State and local property tax” and substitute “authorizing the governing body of Cecil County or of a municipal corporation in Cecil County to grant, by law, a credit against the county or municipal corporation property tax imposed on”; in line 4, after “circumstances;” insert “making a technical correction;”; in line 6, strike “exemption” and substitute “credit”; and in line 9, strike “7-209” and substitute “9-309(b)”.

AMENDMENT NO. 2

On pages 1 and 2, strike in their entirety the lines beginning with line 15 on page 1 through line 20 on page 2, inclusive, and substitute:

“9-309.

(b) The governing body of Cecil County [and] OR of a municipal corporation in Cecil County may grant, by law, a property tax credit under this section against the county [and] OR municipal corporation property tax imposed on:

(1) property that is owned by the Upper Chesapeake Watershed Association and is used:

[(1)] (I) to assist in the preservation of a wild nature area;

[(2)] (II) to establish a nature reserve or other protected area; or

[(3)] (III) generally to promote conservation; AND

(Over)

(2) PROPERTY THAT IS OWNED BY AN INCORPORATED, NONPROFIT FIRE COMPANY OR RESCUE SQUAD, IF THE PROPERTY:

(I) IS LEASED FOR MORE THAN 60 DAYS DURING ANY 12-MONTH PERIOD UNDER A CONTRACTUAL AGREEMENT FOR THE OPERATION OF THE FIRE COMPANY'S FIRE HALL; AND

(II) WOULD QUALIFY FOR THE EXEMPTION UNDER § 7-209 OF THIS ARTICLE IF LEASED FOR NOT MORE THAN 60 DAYS DURING ANY 12-MONTH PERIOD."