

(PRE-FILED)

By: **Cecil County Delegation**
Requested: August 29, 2005
Introduced and read first time: January 11, 2006
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Taxes - Churches in Cecil County - Dwellings**

3 FOR the purpose of requiring the governing body of Cecil County and of a municipal
4 corporation in Cecil County to grant a property tax credit against the county or
5 municipal corporation property tax imposed on certain property owned by a
6 religious group or organization under certain circumstances; providing for the
7 application of this Act; and generally relating to a property tax credit in Cecil
8 County for religious groups or organizations.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 9-309(a)
12 Annotated Code of Maryland
13 (2001 Replacement Volume and 2005 Supplement)

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

16 **Article - Tax - Property**

17 9-309.

18 (a) The governing body of Cecil County and of a municipal corporation in Cecil
19 County shall grant a property tax credit under this section against the county and
20 municipal corporation property tax imposed on:

21 (1) property that is owned by the Society for the Preservation of
22 Maryland Antiquities, Incorporated; [and]

23 (2) property that is owned by the Friends of the Library of Cecil County,
24 Maryland, Incorporated; AND

25 (3) PROPERTY THAT IS OWNED BY A RELIGIOUS GROUP OR
26 ORGANIZATION AND IS USED AS A DWELLING BY AN EMPLOYEE OF THE RELIGIOUS
27 GROUP OR ORGANIZATION.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
3 2006.