

(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 **Cecil County - Property Tax Credit - Cecil Soccer League, Inc.**

3 FOR the purpose of requiring the governing body of Cecil County or 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 property that is owned by the
6 Cecil Soccer League, Inc.; providing for the application of this Act; and generally
7 relating to a property tax credit on property that is owned by the Cecil Soccer
8 League, Inc.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 9-309
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 THE CECIL SOCCER LEAGUE, INC.

1 (b) The governing body of Cecil County and of a municipal corporation in Cecil
2 County may grant, by law, a property tax credit under this section against the county
3 and municipal corporation property tax imposed on property that is owned by the
4 Upper Chesapeake Watershed Association and is used:

- 5 (1) to assist in the preservation of a wild nature area;
- 6 (2) to establish a nature reserve or other protected area; or
- 7 (3) generally to promote conservation.

8 (c) (1) The governing body of a municipal corporation in Cecil County may
9 grant, by law, a property tax credit under this section against the municipal
10 corporation property tax imposed on residential real property that is:

11 (i) owned by an individual serving as a member of a volunteer fire
12 company as defined under § 3-1101 of the Courts and Judicial Proceedings Article;

13 (ii) occupied as the principal residence of an individual serving as a
14 member of a volunteer fire company as defined under § 3-1101 of the Courts and
15 Judicial Proceedings Article; and

16 (iii) located within the jurisdiction of the municipal corporation.

17 (2) The municipal corporation may provide, by law, for:

- 18 (i) the amount of a property tax credit under this subsection;
- 19 (ii) the duration of a property tax credit under this subsection; and
- 20 (iii) any other provision necessary to carry out this subsection.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
23 2006.