
By: Cecil County Delegation

Introduced and read first time: January 30, 2006

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 24, 2006

CHAPTER_____

1 AN ACT concerning

2 **Property Tax ~~Exemption~~ Credit - Little Leagues - Cecil County**

3 FOR the purpose of ~~providing for an exemption from~~ authorizing the governing body
 4 of Cecil County or of a municipal corporation in Cecil County to grant, by law, a
 5 credit against the county or municipal corporation property tax imposed on
 6 certain property owned or used exclusively by certain Little League
 7 organizations in Cecil County; providing for the application of this Act; making
 8 a technical correction; and generally relating to a property tax ~~exemption credit~~
 9 for certain property used by certain Little League organizations in Cecil County.

10 BY ~~adding to~~ repealing and reenacting, with amendments,

11 Article - Tax - Property

12 Section ~~7-242~~ 9-309(b)

13 Annotated Code of Maryland

14 (2001 Replacement Volume and 2005 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 ~~7-242~~ 9-309.

19 (A) ~~IN THIS SECTION, "LITTLE LEAGUE" MEANS A LOCAL ORGANIZATION~~
 20 ~~PROPERLY AFFILIATED WITH LITTLE LEAGUE BASEBALL, INCORPORATED, THAT~~
 21 ~~OPERATES EXCLUSIVELY TO PROMOTE THE PROGRAMS OF LITTLE LEAGUE~~
 22 ~~BASEBALL, INCORPORATED.~~

1 ~~(B) PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:~~

2 ~~(1) IS OWNED BY:~~

3 ~~(I) A LITTLE LEAGUE ORGANIZATION IN CECIL COUNTY; OR~~

4 ~~(II) A NONPROFIT ORGANIZATION THAT ALLOWS A LITTLE LEAGUE~~
5 ~~ORGANIZATION OF CECIL COUNTY TO USE THEIR PROPERTY FOR YOUTH AMATEUR~~
6 ~~ATHLETICS; AND~~

7 ~~(2) IS ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF A LITTLE~~
8 ~~LEAGUE ORGANIZATION OF CECIL COUNTY.~~

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

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

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

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

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

17 (2) PROPERTY THAT:

18 (I) IS OWNED BY:

19 1. A LITTLE LEAGUE ORGANIZATION IN CECIL COUNTY; OR

20 2. A NONPROFIT ORGANIZATION THAT ALLOWS A LITTLE
21 LEAGUE ORGANIZATION OF CECIL COUNTY TO USE THEIR PROPERTY FOR YOUTH
22 AMATEUR ATHLETICS; AND

23 (II) IS ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF A
24 LITTLE LEAGUE ORGANIZATION OF CECIL COUNTY.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
27 ~~2005~~ 2006.

