
By: **Delegates Moe, Barve, Benson, G. Clagett, Conroy, Costa, Donoghue, Doory, Feldman, Frush, Glassman, Haddaway, Harrison, Healey, Hogan, Jameson, Jennings, Kirk, Krebs, Krysiak, Lawton, Love, McHale, Menes, Miller, Minnick, Parrott, Trueschler, Vaughn, and Walkup**

Introduced and read first time: February 10, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit - Nonprofit Swim Clubs**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
 4 governing body of a county or of a municipal corporation to grant, by law, a tax
 5 credit against the county or municipal corporation property tax imposed on
 6 swim club property used exclusively for certain activities; authorizing the Mayor
 7 and City Council of Baltimore City or the governing body of a county or of a
 8 municipal corporation to provide, by law, for the amount and duration of the tax
 9 credit and any other provision necessary to carry out the credit; providing for
 10 the application of this Act; and generally relating to local property tax credits for
 11 certain nonprofit swim clubs.

12 BY adding to

13 Article - Tax - Property

14 Section 9-243

15 Annotated Code of Maryland

16 (2001 Replacement Volume and 2005 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article - Tax - Property**

20 9-243.

21 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
 22 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX
 23 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
 24 IMPOSED ON A NONPROFIT SWIM CLUB THAT USES ITS FACILITY EXCLUSIVELY TO
 25 PROVIDE A RECREATIONAL OUTLET FOR A LOCAL COMMUNITY.

1 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
2 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

3 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
4 SECTION; AND

5 (2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE CREDIT
6 UNDER THIS SECTION.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
9 2006.