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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

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 24, 2006

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CHAPTER \_\_\_\_\_

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, additional eligibility criteria, regulations and procedures for the  
10 administration of tax credit requests, and any other provision necessary to carry  
11 out the tax credit; providing for the application of this Act; and generally  
12 relating to local property tax credits for certain nonprofit swim clubs.

13 BY adding to  
14 Article - Tax - Property  
15 Section 9-243  
16 Annotated Code of Maryland  
17 (2001 Replacement Volume and 2005 Supplement)

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

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**Article - Tax - Property**

2 9-243.

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

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

10 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS  
11 SECTION; ~~AND~~

12 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER  
13 THIS SECTION;

14 (3) REGULATIONS AND PROCEDURES FOR THE ADMINISTRATION OF  
15 REQUESTS FOR THE TAX CREDIT UNDER THIS SECTION; AND

16 (2) (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX  
17 CREDIT UNDER THIS SECTION.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
19 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,  
20 2006.