
By: **Senators Jacobs and Pipkin**
 Introduced and read first time: January 23, 2006
 Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
 Senate action: Adopted
 Read second time: March 24, 2006

CHAPTER _____

1 AN ACT concerning

2 **Cecil County - Property Tax Credit - Property Leased by Religious**
 3 **Organizations**

4 FOR the purpose of ~~requiring~~ authorizing the governing body of Cecil County or of a
 5 municipal corporation in Cecil County to grant a property tax credit against the
 6 property tax imposed on certain real property that is leased, occupied, and used
 7 by a religious group or organization under certain circumstances; ~~providing~~
 8 authorizing the governing body of Cecil County or a municipal corporation in
 9 Cecil County to provide for the amount and duration of the property tax credit
 10 and certain limitations on the credit; providing for the application of this Act;
 11 and generally relating to a property tax credit in Cecil County and municipal
 12 corporations in Cecil County for certain real property leased by certain religious
 13 organizations.

14 BY repealing and reenacting, with amendments,
 15 Article - Tax - Property
 16 Section 9-309(~~a~~) (b)
 17 Annotated Code of Maryland
 18 (2001 Replacement Volume and 2005 Supplement)

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

Article - Tax - Property

9-309.

(a) (1) The governing body of Cecil County and of a municipal corporation in Cecil County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:

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

[(2)] (II) property that is owned by the Friends of the Library of Cecil County, Maryland, Incorporated; AND

(III) REAL PROPERTY:

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

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

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

[(3)] (III) generally to promote conservation.

(2) (I) THE GOVERNING BODY OF CECIL COUNTY AND OF A MUNICIPAL CORPORATION IN CECIL COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY:

1. FOR THAT PORTION OF THE PROPERTY THAT IS LEASED, OCCUPIED, AND USED BY A RELIGIOUS GROUP OR ORGANIZATION EXCLUSIVELY FOR:

A. PUBLIC RELIGIOUS WORSHIP;

B. EDUCATIONAL PURPOSES; OR

C. OFFICE SPACE NECESSARY TO SUPPORT OR MAINTAIN PUBLIC RELIGIOUS WORSHIP OR EDUCATIONAL PURPOSES; AND

2. FOR WHICH THE RELIGIOUS GROUP OR ORGANIZATION IS CONTRACTUALLY LIABLE.

~~(2) (I) THE CREDIT GRANTED UNDER PARAGRAPH (1)(III) OF THIS SUBSECTION SHALL EQUAL 100% OF THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED.~~

(II) SUBJECT TO ITEM (III) OF THIS PARAGRAPH, THE COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

