
By: **Senators Jacobs and Pipkin**

Introduced and read first time: January 23, 2006

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 13, 2006

CHAPTER_____

1 AN ACT concerning

2 **Cecil County - Property Tax Credit - American Legion Mason-Dixon**
3 **Post 194**

4 FOR the purpose of requiring the governing body of Cecil County and a municipal
5 corporation in Cecil County to grant a property tax credit against the county and
6 municipal corporation property tax imposed on property that is owned by the
7 American Legion Mason-Dixon Post 194 and is used for a certain purpose;
8 providing for the application of this Act; and generally relating to a property tax
9 credit for property that is owned by the American Legion Mason-Dixon Post
10 194.

11 BY repealing and reenacting, with amendments,
12 Article - Tax - Property
13 Section 9-309(a)
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2005 Supplement)

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

18 **Article - Tax - Property**

19 9-309.

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

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

3 (2) property that is owned by the Friends of the Library of Cecil County,
4 Maryland, Incorporated; AND

5 (3) PROPERTY THAT IS OWNED BY THE AMERICAN LEGION
6 MASON-DIXON POST 194, USED AS ATHLETIC FIELDS EXCLUSIVELY FOR AMATEUR
7 SPORTS.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
10 2006.