
By: **Senators Jacobs and Hooper**
 Introduced and read first time: January 30, 2006
 Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of requiring the governing body of Harford County or of a municipal
 5 corporation in Harford 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 for
 8 the amount of the property tax credit and certain limitations on the credit;
 9 providing for the application of this Act; and generally relating to a property tax
 10 credit in Harford County and municipal corporations in Harford County for
 11 certain real property leased by certain religious organizations.

12 BY adding to
 13 Article - Tax - Property
 14 Section 9-314(d)
 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 9-314.

21 (D) (1) THE GOVERNING BODY OF HARFORD COUNTY OR OF A MUNICIPAL
 22 CORPORATION IN HARFORD COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER
 23 THIS SECTION AGAINST THE COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX
 24 IMPOSED ON REAL PROPERTY:

25 (I) FOR THAT PORTION OF THE PROPERTY THAT IS LEASED,
 26 OCCUPIED, AND USED BY A RELIGIOUS GROUP OR ORGANIZATION EXCLUSIVELY FOR:

- 27 1. PUBLIC RELIGIOUS WORSHIP;
- 28 2. EDUCATIONAL PURPOSES; OR

