

# HOUSE BILL 106

Q1

71r1626

---

By: **Delegate Feldman**

Introduced and read first time: January 24, 2007

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **State Property Tax Exemption – Nonprofit Swim Clubs**

3 FOR the purpose of providing an exemption from the State property tax for certain  
4 property owned by a nonprofit swim club and used exclusively for certain  
5 activities; providing for the application of this Act; and generally relating to the  
6 State property tax and certain swim clubs.

7 BY adding to

8 Article – Tax – Property

9 Section 7–308

10 Annotated Code of Maryland

11 (2001 Replacement Volume and 2006 Supplement)

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

14 **Article – Tax – Property**

15 **7–308.**

16 **PROPERTY IS NOT SUBJECT TO STATE PROPERTY TAX IF THE PROPERTY**  
17 **IS OWNED BY A NONPROFIT SWIM CLUB AND IS USED EXCLUSIVELY TO PROVIDE**  
18 **A RECREATIONAL OUTLET FOR A LOCAL COMMUNITY.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,  
21 2007.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

