

HOUSE BILL 1229

Q1

71r3217

By: **Delegates F. Turner, Bates, DeBoy, Guzzone, Malone, Miller, and Pendergrass**

Introduced and read first time: February 21, 2007

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Nonprofit Swimming Facilities**

3 FOR the purpose of altering a certain authorization for a local property tax credit for
4 certain property of certain swim clubs; defining a certain term; providing for the
5 application of this Act; and generally relating to authorization for a local
6 property tax credit for certain property of certain swim clubs.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 9–244

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 9–244.

16 (a) **IN THIS SECTION, “NONPROFIT SWIM CLUB” INCLUDES A**
17 **NONPROFIT CORPORATION THAT OWNS AND OPERATES AT LEAST 20 SWIMMING**
18 **FACILITIES THAT PROVIDE A RECREATIONAL OUTLET FOR A LOCAL**
19 **COMMUNITY.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(B)** The governing body of a county or of a municipal corporation or the
2 Mayor and City Council of Baltimore City may grant, by law, a tax credit against the
3 county or municipal corporation property tax imposed on a **SWIMMING FACILITY**
4 **THAT IS:**

5 **(1)** **OWNED BY A** nonprofit swim club [that uses its facility]; **AND**

6 **(2)** **USED** exclusively to provide a recreational outlet for a local
7 community.

8 **[(b)] (C)** The governing body of a county or of a municipal corporation or the
9 Mayor and City Council of Baltimore City may provide, by law, for:

10 **(1)** the amount and duration of the tax credit under this section;

11 **(2)** additional eligibility criteria for the tax credit under this section;

12 **(3)** regulations and procedures for the administration of requests for
13 the tax credit under this section; and

14 **(4)** any other provision necessary to carry out the tax credit under this
15 section.

16 **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect
17 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
18 2007.