

SENATE BILL 296

Q2

71r1983
CF 71r2059

By: **Senator Kasemeyer**

Introduced and read first time: January 31, 2007

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Leadership Through Athletics, Inc.**

3 FOR the purpose of authorizing the governing body of Baltimore County to grant, by
4 law, a property tax credit against the county tax imposed on personal property
5 that is owned by Leadership Through Athletics, Inc.; providing for the
6 application of this Act; and generally relating to a property tax credit in
7 Baltimore County for Leadership Through Athletics, Inc.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 9–305(b)

11 Annotated Code of Maryland

12 (2001 Replacement Volume and 2006 Supplement)

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

15 **Article – Tax – Property**

16 9–305.

17 (b) The governing body of Baltimore County may grant, by law, a property
18 tax credit under this section against the county property tax imposed on:

19 (1) real property that is owned by the Twin River Protective and
20 Improvement Association, Incorporated;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) real property that is owned by the Bowley's Quarters Improvement
2 Association, Incorporated;

3 (3) real property that is owned by the Oliver Beach Improvement
4 Association, Incorporated;

5 (4) real property that is owned by the Baltimore County Game and
6 Fish Association;

7 (5) real property that is owned by the Eastfield Civic Association,
8 Incorporated;

9 (6) real property that is owned by the Rockaway Beach Improvement
10 Association;

11 (7) real property that is used only for and occupied by the Fire
12 Museum of Maryland;

13 (8) real property that is owned by the Carney Rod and Gun Club;

14 (9) real property improvements that promote business redevelopment,
15 for which credit:

16 (i) the governing body shall define by law what improvements
17 are eligible; and

18 (ii) on reassessment by the supervisor, the governing body shall
19 determine the credit as a percentage of the actual cost of the improvements;

20 (10) each unit of a condominium (as both are defined in § 11-101 of the
21 Real Property Article), if:

22 (i) the governing body of the county consults with the council of
23 unit owners (as defined in § 11-101 of the Real Property Article) of the condominium;
24 and

25 (ii) the council of unit owners provides services or maintains
26 common elements (as defined in § 11-101 of the Real Property Article) that would
27 otherwise be the responsibility of the county;

28 (11) dwellings, the land on which the dwelling is located and other
29 improvements to the land if:

1 (i) the dwelling is in a homeowners' association where the
2 dwelling has a declaration of covenants or restrictive covenants that may be enforced
3 by an association of members;

4 (ii) the governing body of the county consults with the
5 homeowners' association; and

6 (iii) the governing body of the county determines that the
7 homeowners' association provides services that would otherwise be the responsibility
8 of the county;

9 (12) real property that is:

10 (i) owned by the Rosa Ponselle Charitable Foundation,
11 Incorporated, known as "Villa Pace"; and

12 (ii) not exempt under this article;

13 (13) agricultural land, not including any improvements, that is located
14 in an agricultural preservation district;

15 (14) real property that is owned by Friends of the Oliver House, Inc.;

16 (15) real property that is owned by the Bird River Beach Community
17 Association, Inc.;

18 (16) real property that is owned by Harewood Park Community League,
19 Inc.;

20 (17) real property that is owned by any other nonprofit community
21 association, civic league or organization, or recreational or athletic organization;

22 (18) personal property that is owned by the Genesee Valley Outdoor
23 Learning Center, Inc.; [and]

24 (19) real property that is owned by The Maryland State Game and Fish
25 Protective Association, Inc.; **AND**

26 **(20) PERSONAL PROPERTY THAT IS OWNED BY LEADERSHIP**
27 **THROUGH ATHLETICS, INC.**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
3 2007.