

SENATE BILL 871

Q2

(7lr3117)

ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by ~~Senator Currie~~ **Senators Currie and Peters**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Prince George's County - Property Tax**
3 **Credit - Kettering-Largo-Mitchellville Boys and Girls Club**

4 FOR the purpose of ~~requiring~~ *authorizing* the governing body of Prince George's
5 County to grant, *by law*, a property tax credit against the county property tax
6 imposed on real property that is owned by the Kettering-Largo-Mitchellville
7 Boys and Girls Club; providing for the application of this Act; and generally
8 relating to a county property tax credit for property in Prince George's County
9 owned by the Kettering-Largo-Mitchellville Boys and Girls Club.

10 BY repealing and reenacting, with amendments,

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber / conference committee amendments.



1 Article – Tax – Property
 2 Section ~~9-318(a)~~ 9-318(b)(1)
 3 Annotated Code of Maryland
 4 (2001 Replacement Volume and 2006 Supplement)

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

7 **Article – Tax – Property**

8 9-318.

9 ~~(a) The governing body of Prince George's County shall grant a property tax~~
 10 ~~credit under this section against the county property tax imposed on:~~

11 ~~(1) real property:~~

12 ~~(i) owned by the Maryland Jaycees, Incorporated; and~~

13 ~~(ii) used in the operation of a charitable nonprofit educational or~~
 14 ~~rehabilitation institution of the kind that is exempted under § 7-202 of this article;~~
 15 ~~land]~~

16 ~~(2) real property owned by the Prince George's County Chamber of~~
 17 ~~Commerce Foundation, Inc., if the real property:~~

18 ~~(i) is acquired on or after November 24, 1973; and~~

19 ~~(ii) is not used for a commercial purpose; AND~~

20 ~~(3) REAL PROPERTY OWNED BY THE~~
 21 ~~KETTERING LARGO MITCHELLVILLE BOYS AND GIRLS CLUB.~~

22 (b) (1) The governing body of Prince George's County may grant, by law, a
 23 property tax credit under this section against county property tax imposed on:

24 (i) real property that is:

25 1. owned by a nonprofit community civic association or
 26 corporation;

1 2. dedicated by plat or deed restriction to the use of the
 2 lot owners in the community, if the use is not contingent on the payment of:

3 A. dues to the association or corporation, unless dues are
 4 used only to improve or maintain the real property of the community; or

5 B. compensation for admission to or use of the real
 6 property, unless the compensation is used only to improve or maintain the real property
 7 of the community;

8 (ii) real property that is owned by the Piscataway Hills Citizens
 9 Association;

10 (iii) real property that is improved to promote housing,
 11 community redevelopment, and business revitalization;

12 (iv) real property used by the property owner to provide child care
 13 for the children of at least 25 employees;

14 (v) real property that is:

15 1. owned by the American Center for Physics, Inc.;

16 2. leased by the American Center for Physics, Inc. to
 17 affiliated societies; and

18 3. used only for nonprofit activities relating to the
 19 advancement and diffusion of the knowledge of physics and its application to human
 20 welfare; [and]

21 (vi) subject to the condition established under paragraph (6) of
 22 this subsection, residential real property that is located within an area that the
 23 governing body determines is adversely impacted by its proximity to a refuse disposal
 24 system for which a permit has been issued under § 9-204 of the Environment Article;
 25 AND

26 (VII) REAL PROPERTY THAT IS OWNED BY THE
 27 KETTERING-LARGO-MITCHELLVILLE BOYS AND GIRLS CLUB.

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