

# CHAPTER 360

(Senate Bill 871)

AN ACT concerning

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

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

BY repealing and reenacting, with amendments,  
Article - Tax - Property  
Section ~~9-318(a)~~ 9-318(b)(1)  
Annotated Code of Maryland  
(2001 Replacement Volume and 2006 Supplement)

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

### Article - Tax - Property

9-318.

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

~~(1) real property;~~

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

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

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

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

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

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

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

(i) real property that is:

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

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

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

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

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

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

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

(v) real property that is:

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

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

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

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

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

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

Approved by the Governor, May 8, 2007.