

# HOUSE BILL 1151

Q2

8lr2938

---

By: **Delegates Mathias and Conway**

Introduced and read first time: February 7, 2008

Assigned to: Ways and Means

---

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 19, 2008

---

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Worcester County – Property Tax Credit – Historically Operated Amusement**  
3 **Park**

4 FOR the purpose of authorizing the governing body of Worcester County or of a  
5 municipal corporation in Worcester County to grant, by law, a property tax  
6 credit for certain real property used as an amusement park; authorizing the  
7 county or municipal corporation to provide, by law, for the amount and duration  
8 of the credit and for certain provisions necessary to carry out the credit; defining  
9 a certain term; providing for the application of this Act; and generally relating  
10 to authorization for a local property tax credit for certain property in Worcester  
11 County that is used as a historically operated amusement park.

12 BY adding to  
13 Article – Tax – Property  
14 Section 9–325(c)  
15 Annotated Code of Maryland  
16 (2007 Replacement Volume)

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

19 **Article – Tax – Property**

20 9–325.

---

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.



1 (C) (1) IN THIS SUBSECTION, "HISTORICALLY OPERATED  
2 AMUSEMENT PARK" MEANS REAL PROPERTY THAT IS USED FOR MECHANICAL  
3 AMUSEMENT RIDES, GAMES, AND CONCESSIONS THAT:

4 (I) HAVE BEEN CONTINUOUSLY OWNED BY MEMBERS OF  
5 THE SAME FAMILY OR BY ENTITIES OF WHICH MEMBERS OF THE SAME FAMILY  
6 OWN A CONTROLLING INTEREST;

7 (II) HAVE BEEN OPERATED AT THE SAME GENERAL  
8 LOCATION FOR A PERIOD OF MORE THAN 100 YEARS AND CONTINUE TO BE  
9 OPERATED AT THE SAME GENERAL LOCATION; AND

10 (III) HAVE CREATED A TOURIST DESTINATION AT A  
11 BOARDWALK.

12 (2) THE GOVERNING BODY OF WORCESTER COUNTY OR OF A  
13 MUNICIPAL CORPORATION IN WORCESTER COUNTY MAY GRANT, BY LAW, A  
14 PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION  
15 PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS ACTUALLY USED AS A  
16 HISTORICALLY OPERATED AMUSEMENT PARK.

17 (3) THE GOVERNING BODY OF WORCESTER COUNTY OR OF A  
18 MUNICIPAL CORPORATION IN WORCESTER COUNTY MAY PROVIDE, BY LAW,  
19 FOR:

20 (I) THE AMOUNT AND DURATION OF THE PROPERTY TAX  
21 CREDIT UNDER THIS SUBSECTION;

22 (II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX  
23 CREDIT UNDER THIS ~~SECTION~~ SUBSECTION;

24 (III) REGULATIONS AND PROCEDURES FOR THE APPLICATION  
25 AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

26 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE  
27 CREDIT UNDER THIS SUBSECTION.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,  
30 2008.