

# SENATE BILL 816

Q2

(8lr3009)

## *ENROLLED BILL*

*—Budget and Taxation / Ways and Means—*

Introduced by **Senator Stoltzfus**

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 **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)

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#### 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 Annotated Code of Maryland  
2 (2007 Replacement Volume)

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

5 **Article - Tax - Property**

6 9-325.

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

10 (I) HAVE BEEN CONTINUOUSLY OWNED BY MEMBERS OF  
11 THE SAME FAMILY OR BY ENTITIES OF WHICH MEMBERS OF THE SAME FAMILY  
12 OWN A CONTROLLING INTEREST;

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

16 (III) HAVE CREATED A TOURIST DESTINATION AT A  
17 BOARDWALK.

18 (2) THE GOVERNING BODY OF WORCESTER COUNTY OR OF A  
19 MUNICIPAL CORPORATION IN WORCESTER COUNTY MAY GRANT, BY LAW, A  
20 PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION  
21 PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS ACTUALLY USED AS A  
22 HISTORICALLY OPERATED AMUSEMENT PARK.

23 (3) THE GOVERNING BODY OF WORCESTER COUNTY OR OF A  
24 MUNICIPAL CORPORATION IN WORCESTER COUNTY MAY PROVIDE, BY LAW,  
25 FOR:

26 (I) THE AMOUNT AND DURATION OF THE PROPERTY TAX  
27 CREDIT UNDER THIS SUBSECTION;

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

30 (III) REGULATIONS AND PROCEDURES FOR THE  
31 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;  
32 AND

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

3           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,  
5 2008.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.