

# SENATE BILL 999

Q2

(8lr3493)

## 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 Credits - Amusement Parks**

3 FOR the purpose of authorizing the governing body of a municipal corporation in  
4 Worcester County to grant, by law, a property tax credit for certain real  
5 property known as the Ocean City Amusement ~~Park~~ and Fishing Pier;  
6 authorizing the governing body of Worcester County or *of* a municipal  
7 corporation in Worcester County to grant, by law, a property tax credit for  
8 certain real property used for the operation of an amusement park; authorizing  
9 the governing body of Worcester County or *of* a municipal corporation in  
10 Worcester County to provide, by law, for certain provisions relating to certain  
11 property tax credits; providing for the application of this Act; and generally  
12 relating to authorization for certain local property tax credits in Worcester  
13 County.

14 BY repealing and reenacting, with amendments,

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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 Article – Tax – Property  
2 Section 9–325  
3 Annotated Code of Maryland  
4 (2007 Replacement Volume)

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 9–325.

9 (a) (1) The governing body of Worcester County may grant, by law, a  
10 property tax credit under this section against the county property tax imposed on:

11 (i) property that is:

12 1. owned by the Berlin Community Improvement  
13 Association, Incorporated, of Worcester County; and

14 2. used only for the nonprofit activities of the  
15 organization;

16 (ii) property that is:

17 1. owned by the Marlin Park Association, Incorporated;  
18 and

19 2. used for nonprofit purposes;

20 (iii) property that is owned or leased by the Greater Ocean City  
21 Health Service Corporation; **AND**

22 [(iv) real property:

23 1. owned by the Mayor and City Council of Ocean City;

24 2. leased to the Sinepuxent Pier and Improvement  
25 Company, Incorporated; and

26 3. known as the Ocean City Amusement and Fishing  
27 Pier; and]

28 [(v)] **(IV)** property that is owned by the Ocean City, Maryland  
29 Chamber of Commerce.

- 1           (2)    The governing body of Worcester County may provide, by law, for:
- 2                   (i)    the amount and duration of a property tax credit under this
- 3 section; and
- 4                   (ii)   any other provision necessary to carry out this section.
- 5           (b)   (1)   The governing body of Worcester County or the governing body of a
- 6 municipal corporation in Worcester County may grant, by law, a property tax credit
- 7 against the county or municipal corporation property tax imposed on:

8                   (I)   property that is owned by the Pocomoke City Chamber of

9 Commerce;

10                   (II)   **REAL PROPERTY THAT IS:**

11                           1.    **OWNED BY THE MAYOR AND CITY COUNCIL OF**

12 **OCEAN CITY;**

13                           2.    **LEASED TO THE SINEPUXENT PIER AND**

14 **IMPROVEMENT COMPANY, INCORPORATED; AND**

15                           3.    **KNOWN AS THE OCEAN CITY AMUSEMENT AND**

16 **FISHING PIER; AND**

17                   (III)   **REAL PROPERTY THAT:**

18                           1.    **IS LOCATED IN OCEAN CITY ON OR WEST OF**

19 **COASTAL HIGHWAY STATE ROUTE 528;**

20                           2.    **CONSISTS OF AT LEAST 30 ACRES; AND**

21                           3.    **IS ACTUALLY USED EXCLUSIVELY FOR THE**

22 **OPERATION OF AN AMUSEMENT PARK.**

23           (2)    The governing body of Worcester County or of a municipal

24 corporation in Worcester County may provide, by law, for:

25                   (i)    the amount and duration of a property tax credit under this

26 subsection; [and]

27                   (II)   **ADDITIONAL ELIGIBILITY CRITERIA ~~OR CONDITIONS~~**

28 **FOR A PROPERTY TAX CREDIT UNDER THIS SUBSECTION; ~~AND~~**

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

3 [(ii)] ~~(III)~~ (IV) any other provision necessary to carry out this  
4 subsection.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
6 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,  
7 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.