

Chapter 470

(House Bill 923)

AN ACT concerning

**Allegany County – Property Tax Credit Credits – Allegany County Animal Shelter Management Foundation, Inc. Community Organizations and Lions Center**

FOR the purpose of authorizing the governing body of Allegany County and of a municipal corporation in Allegany County to grant a property tax credit against the county or municipal corporation property tax imposed on certain property owned by ~~the Allegany County Animal Shelter Management Foundation, Inc.;~~ certain organizations; providing for the application of this Act; and generally relating to property tax credits for certain organizations in Allegany County.

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 9–302(b)  
Annotated Code of Maryland  
(2012 Replacement Volume and 2016 Supplement)

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

**Article – Tax – Property**

9–302.

(b) The governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

- (1) property that is owned by the Upper Potomac Jaycees, Incorporated;
- (2) property that is owned by the Allegany Beagle Club, Incorporated;
- (3) property that is:
  - (i) leased by Frostburg Community Hospital, Inc.; and
  - (ii) used for hospital purposes;
- (4) property that is owned by the Western Maryland Scenic Railroad;
- (5) property that is owned by the Frostburg Lions Club;

- (6) property that is owned by the Cumberland/Allegany County Industrial Foundation, Inc.;
- (7) property that is owned by the La Vale Lions Club Foundation, Inc.;
- (8) property that is owned by the Carver Community Center, Inc.;
- (9) property that is owned by the Cumberland Cultural Foundation and is known as the Gilchrist Museum;
- (10) property that is owned by the Allegany County Agricultural Expo, Inc.;
- [and]
- (11) property that is owned by the Allegany County Building Trades Education Foundation, Inc.; ~~AND~~

~~(12) PROPERTY THAT IS OWNED BY THE ALLEGANY COUNTY ANIMAL SHELTER MANAGEMENT FOUNDATION, INC.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.~~

(12) PROPERTY THAT IS OWNED BY THE FROSTBURG MUSEUM ASSOCIATION, INC.;

(13) PROPERTY THAT IS OWNED BY THE ALLEGANY COUNTY ANIMAL SHELTER MANAGEMENT FOUNDATION, INC.;

(14) PROPERTY THAT IS OWNED BY THE FAMILY JUNCTION, INC.; AND

(15) PROPERTY THAT IS OWNED BY THE LAVALE SWIM CLUB, INC.;

AND

(16) PROPERTY THAT IS:

(I) OWNED BY:

1. THE LIONS CENTER, LLC;

2. THE LIONS CENTER I, LLC; OR

3. THE LIONS CENTER II, LLC; AND

**(II) KNOWN AS THE LIONS CENTER FOR REHABILITATION AND EXTENDED CARE.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect all taxable years beginning after June 30, 2016.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017.

**Approved by the Governor, May 4, 2017.**