

Chapter 693

(Senate Bill 592)

AN ACT concerning

Allegany County – Property Tax Credits – Community Organizations and Lions Center

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

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section ~~9-302(a)~~ 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.

~~(a) The governing body of Allegany County and of a municipal corporation in Allegany County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:~~

~~(1) personal property that is owned by a nonprofit television broadcast translator station that is supported principally by public subscription; [and]~~

~~(2) property that is:~~

~~(i) owned by the South Cumberland Business and Civic Association, Incorporated; and~~

~~(ii) known as the South Cumberland Civic Center; AND~~

~~(3) PROPERTY THAT IS OWNED BY:~~

~~(i) THE FROSTBURG MUSEUM ASSOCIATION, INCORPORATED;~~

~~(II) THE ALLEGANY COUNTY ANIMAL SHELTER MANAGEMENT FOUNDATION; AND~~

~~(III) THE FAMILY JUNCTION, INCORPORATED.~~

(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.;
 - (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.;

(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 on or 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 25, 2017.