

HARFORD COUNTY BILL NO. 23-029 (As Amended)

Brief Title Tax Credit-Nonprofit Swim Clubs

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

**CERTIFIED TRUE AND CORRECT**

Steph A. Dixon  
Council Administrator

Date 11/7/23

**ENROLLED**

Robert Vincent  
Council President

Date 11/7/23

**BY THE COUNCIL**

Read the third time.

Passed: LSD 23-028

Failed of Passage: \_\_\_\_\_

By Order

Steph A. Dixon  
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 8<sup>th</sup> Day of November 2023, at 3:00 p.m.

Steph A. Dixon  
Council Administrator



**BY THE EXECUTIVE**

[Signature]  
COUNTY EXECUTIVE

APPROVED: Date 11.9.23

**BY THE COUNCIL**

This Bill No. 23-029 As Amended having been approved by the Executive and returned to the Council becomes law on November 9, 2023.

EFFECTIVE: January 8, 2024

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 23-029

Introduced by Council Members Penman, Guthrie, Boyle-Tsottles, Reilly and Council President Vincenti

Legislative Day No. 23-023 Date September 12, 2023

AN ACT to add new Section 123-46.6, Tax credit, nonprofit swim clubs, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to establish a real AND PERSONAL property tax credit for eligible nonprofit swim clubs; to provide for the amount of the real AND PERSONAL property tax credit; to provide the process by which an eligible nonprofit swim club may receive a real AND PERSONAL property tax credit; and generally relating to real property tax credits.

By the Council, September 12, 2023

Introduced, read first time, ordered posted and public hearing scheduled:

on: October 10, 2023

at: 6:45 PM

By Order: *Mylin A. Dixon*, Council Administrator

**PUBLIC HEARING**

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on October 10, 2023, and concluded on October 10, 2023.

*Mylin A. Dixon*, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By The County Council of Harford County, Maryland that new Section  
2 123-46.6, Tax credit, nonprofit swim clubs, be, and it is hereby, added to Article II, Real Property  
3 Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, all to  
4 read as follows:

5 **Chapter 123. Finance and Taxation**

6 **Article II. Real Property Tax Credits**

7 **§ 123-46.6. TAX CREDIT, NONPROFIT SWIM CLUBS.**

8 A. IN ACCORDANCE WITH THE PROVISIONS OF § 9-244 OF THE TAX- PROPERTY  
9 ARTICLE, OF THE ANNOTATED CODE OF MARYLAND, THERE IS A TAX CREDIT  
10 ESTABLISHED AGAINST THE PROPERTY TAX IMPOSED ON A NONPROFIT SWIM  
11 CLUB THAT USES ITS FACILITY EXCLUSIVELY TO PROVIDE A RECREATIONAL  
12 OUTLET FOR A LOCAL COMMUNITY.

13 B. THE AMOUNT OF THE TAX CREDIT GRANTED SHALL BE EQUAL TO 50% OF THE  
14 COUNTY REAL AND PERSONAL PROPERTY TAX OWED FOR THE PROPERTY.

15 C. TO RECEIVE A TAX CREDIT UNDER THIS SECTION, AN ELIGIBLE NONPROFIT  
16 SWIM CLUB SHALL FILE AN APPLICATION ANNUALLY WITH THE DEPARTMENT  
17 OF TREASURY NO LATER THAN DECEMBER 31 OF EACH CALENDAR YEAR AND  
18 SHALL PROVIDE ANY OTHER DOCUMENTATION AS REQUIRED BY THE  
19 DEPARTMENT OF TREASURY.

20 D. THE TREASURER IS AUTHORIZED TO DEVELOP AN APPLICATION FORM AND  
21 ESTABLISH PROCEDURES TO ADMINISTER THE PROPERTY TAX CREDIT.

22 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date  
23 it becomes law and shall apply to the tax year beginning on July 1, 2024, and thereafter in accordance  
24 with the provisions contained herein.

EFFECTIVE: January 8, 2024

**BILL NO. 23-029  
AS AMENDED**

*The Council Administrator does hereby certify that seven (7) copies of this Bill are immediately available for distribution to the public and the press.*

*Mylia A. Dixon*

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*Council Administrator*