

CHAPTER 134

(House Bill 72)

AN ACT to repeal and re-enact, with amendments, Sub-section (7) of Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Ordinary Taxes. What Shall Be Taxed and Where", exempting from tax certain property held by certain fraternal organizations and certain women's clubs.

WHEREAS, it was the intention of the General Assembly of Maryland to exempt from taxation the real and personal property of fraternal organizations, as hereinafter defined, which was not commercially rented, under and by virtue of Sub-section (7) of Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement) and the prior enactments thereof; and

WHEREAS, the aforementioned intention of the General Assembly of Maryland has been implemented and carried out by long continued practice of the taxing authorities of the State of Maryland, the City of Baltimore, the several counties and cities who have been exempting such real and personal property of fraternal organizations, so that such real and personal property of such fraternal organizations has been tax exempt for over 65 years in Maryland, such fraternal organizations being considered as non-profit making and charitable and benevolent in their nature and scope; and

WHEREAS, the action of the State Tax Commission in directing the levy of an assessment on properties of fraternal organizations in Allegany County, the action now pending in the Circuit Court for Allegany County on appeal is a departure from the expressed legislative intent as carried out and implemented by the taxing authorities over a long period of time; and

WHEREAS, the problem is of immediate interest to many thousands of citizens of Maryland who are members of such organizations, and the question should be clarified by providing in unequivocal terms for such a tax exemption; and

WHEREAS, it is of the utmost importance for the welfare of the State that civic and educational societies or organizations established to encourage cultural development, provide educational advantages, stimulate public interest in civic, national and international affairs, contribute funds for