

CHAPTER 985

(Senate Bill 804)

AN ACT concerning

Real Property - Tax Credits

FOR the purpose of abolishing certain tax credits for property owned by Charles County Fair, Inc.; and mandating that tax exemptions be extended to all property owned and used for county fair purposes by that corporation.

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes
Section 9C(a)
Annotated Code of Maryland
{1975 Replacement Volume and 1977 Supplement}

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(h)
Annotated Code of Maryland
{1975 Replacement Volume and 1977 Supplement}

Preamble

WHEREAS, Section 9C(h) of Article 81 of the Annotated Code provides a tax credit, against county taxation only, for property owned by Charles County Fair, Inc.; and

WHEREAS, This specific local law controls over Section 9(e) (2), a general State law which grants, inter alia, an exemption from all taxation to property used for State and county fair purposes; and

WHEREAS, The supervisor of the exempt property section of the State Department of Assessments and Taxation has indicated that this is interpreted to require Charles County Fair, Inc. to pay State real property taxes; and

WHEREAS, The purpose of this Act is to exempt the Charles County Fair, Inc. fairgrounds property from all taxation, both State and local; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes