

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 9C(h) and (n)

Annotated Code of Maryland

~~{1975--Replacement--Volume--and--1980-Supplement}~~ (1980
Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

9C.

(h) In Charles County, (1) for the purposes of county taxation and in the discretion of the Board of County Commissioners, real property, the title to which is held by a nonprofit community or civic improvement association or corporation and which is devoted to and used exclusively for community, civic, educational, recreational, or library purposes, and the use of the property must not be contingent upon the payment of any fee or other compensation, and failure to pay any such fee or other compensation is not a reason to deny admission to or use of this property. Assessments exacted and employed by the association or corporation solely for the improvement or maintenance of the property do not constitute a "fee or other compensation" under the provisions of this subsection; [and] (2) for the purposes of county taxation and in the discretion of the Board of County Commissioners, real property which is owned by the Greater Waldorf Jaycees, Inc.; AND (3) THE BOARD OF COUNTY COMMISSIONERS MAY BY ORDINANCE OR RESOLUTION GRANT A CREDIT AGAINST LOCAL TAXATION ONLY FOR REAL PROPERTY USED SOLELY AS TOBACCO BARNS.

(n) In St. Mary's County, the Board of County Commissioners may by ordinance or resolution grant a credit against local taxation only (1) for real and tangible personal property owned by the St. George's Island Improvement Association, Incorporated and used exclusively for community or civic purposes; AND (2) FOR REAL PROPERTY USED SOLELY AS TOBACCO BARNS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 12, 1981.