

upon the payment of fees or other compensation in return for admission to or use of the property. As used in this paragraph, "dues" and "fees or other compensation" do not include assessments exacted and employed by the association solely for the improvement or maintenance of the roads, property, or other facilities of the community; [and] (9) FOR PURPOSES OF COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY BY RESOLUTION OR ORDINANCE PROVIDE A TAX CREDIT FOR REAL PROPERTY OWNED BY THE PISCATAWAY HILLS CITIZENS ASSOCIATION, AND THE COUNTY COUNCIL MAY MAKE THE CREDIT RETROACTIVE TO THE 1981-1982 TAX YEAR; AND (10) for purposes of county taxation only, the County Council may by ordinance allow a tax credit against real property taxes for improvements that promote housing and community redevelopment;--AND--(10)--FOR PURPOSES--OF--COUNTY--AND--SPECIAL--DISTRICT--TAXATION--ONLY--THE COUNTY--COUNCIL--MAY--BY--RESOLUTION--OR--ORDINANCE--PROVIDE--A--TAX CREDIT--FOR--REAL--PROPERTY--OWNED--BY--THE--PISCATAWAY--HILLS CITIZENS--ASSOCIATION.---THE--COUNTY--COUNCIL--MAY--MAKE--THE CREDIT--RETROACTIVE--TO--THE--1981--1982--TAX--YEAR. An ordinance pursuant to this paragraph shall define which improvements are eligible and establish a maximum period, not to exceed 5 years, during which the credit may be granted. Upon reassessment by the Supervisor of Assessments, this credit shall be determined, by the local taxing authority, as a percentage of the actual costs of the improvements. The credit may not exceed the increased taxes resulting from the improvements, as determined by the Supervisor of Assessments.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 593

(Senate Bill 1126)

AN ACT concerning

Racing - Sundays

FOR the purpose of permitting a certain racetrack to conduct racing on Sundays during the operation of the 1982 Maryland State Fair.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That during the operation of the Maryland State Fair of 1982 the Maryland State Fair and Agricultural Society, Incorporated may conduct racing on Sundays.