

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 9C(h) and (n)  
Annotated Code of Maryland  
(1980 Replacement Volume and 1981 Supplement)

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

Article 81 - Revenue and Taxes

9C.

~~(D) -- THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE GRANTED FOR REAL PROPERTY THAT IS USED SOLELY AS TOBACCO BARNES.~~

(h) In Charles County for the purposes of county taxation and in the discretion of the County Commissioners, real property:

(1) 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;

(2) [For the purposes of county taxation and in the discretion of the Board of County Commissioners, real property which] THAT 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.

(4) For the purpose of county taxation and in the discretion of the Board of County Commissioners, real property which] THAT is owned by the Southern Maryland Youth Organization, Incorporated.

(n) In St. Mary's County, the Board of County Commissioners may by ordinance or resolution grant a credit