

(I) of a not for profit community association that is organized and operated to promote the general welfare of the community that the association serves and the net earnings of which do not inure to the benefit of any stockholder or member of the association; OR

(II) DERIVED FROM ANY ADMISSIONS AND AMUSEMENT CHARGE FOR ANY ACTIVITIES RELATED TO AGRICULTURAL TOURISM;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

Approved May 2, 2006.

CHAPTER 403

(House Bill 1532)

AN ACT concerning

Property Tax Credit - Structures Using Qualifying Energy Conservation Devices for Electricity Generation

FOR the purpose of altering the purposes for which certain energy devices may be used for purposes of certain enabling authority for local property tax credits for structures using certain energy devices; providing for the application of this Act; and generally relating to property tax credits for structures using certain energy devices.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-203(a)

Annotated Code of Maryland

(2001 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

9-203.

(a) The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may grant, by law, a tax credit against the county or municipal corporation property tax imposed on a structure, if to heat or cool the structure, TO GENERATE ELECTRICITY TO BE USED IN THE STRUCTURE, or to provide hot water for use in the structure, the structure uses:

- (1) a solar energy device;
- (2) a geothermal energy device; or