

accordance with § 2-1246 of the State Government Article, on the implementation and effectiveness of at-risk youth prevention and diversion programs.

SECTION ~~2-3~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

Approved May 16, 2006.

CHAPTER 446

(Senate Bill 982)

AN ACT concerning

Property Tax Credit – Nonprofit Swim Clubs

FOR the purpose of authorizing the governing body of a county or of a municipal corporation or the Mayor and City Council of Baltimore City to grant, by law, a tax credit against the county or municipal corporation property tax imposed on swim club property used exclusively for certain activities; authorizing the governing body of a county or of a municipal corporation or the Mayor and City Council of Baltimore City to provide, by law, for the amount and duration of the tax credit, additional eligibility criteria, regulations and procedures for the administration of tax credit requests, and any other provision necessary to carry out the ~~tax~~ credit; providing for the application of this Act; and generally relating to local property tax credits for certain nonprofit swim clubs.

BY adding to

Article – Tax – Property

Section 9-243

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

9-243.

(A) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION OR THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A NONPROFIT SWIM CLUB THAT USES ITS FACILITY EXCLUSIVELY TO PROVIDE A RECREATIONAL OUTLET FOR A LOCAL COMMUNITY.

(B) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION OR THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY PROVIDE, BY LAW, FOR: