

House Bill No. 1158

AN ACT concerning

Property Tax Credit - Nonprofit Swim Clubs

FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation 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 Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation 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 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 NONPROFIT SWIM CLUB THAT USES ITS FACILITY EXCLUSIVELY TO PROVIDE A RECREATIONAL OUTLET FOR A LOCAL COMMUNITY.

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

(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS SECTION; ~~AND~~

(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SECTION;

(3) REGULATIONS AND PROCEDURES FOR THE ADMINISTRATION OF REQUESTS FOR THE TAX CREDIT UNDER THIS SECTION; AND

(2) (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT UNDER THIS SECTION.