(2) FOR A SECOND OR SUBSEQUENT VIOLATION, \$1,000 FOR EACH HORSE BEING TRANSPORTED.

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

Approved April 25, 2006.

### **CHAPTER 177**

#### (House Bill 502)

AN ACT concerning

## Property Tax Exemption Credit - Little Leagues - Cecil County

FOR the purpose of providing for an exemption from authorizing the governing body of Cecil County or of a municipal corporation in Cecil County to grant, by law, a credit against the county or municipal corporation property tax imposed on certain property owned or used exclusively by certain Little League organizations in Cecil County; providing for the application of this Act; making a technical correction; and generally relating to a property tax exemption credit for certain property used by certain Little League organizations in Cecil County.

# BY adding to repealing and reenacting, with amendments,

Article - Tax - Property

Section 7-242 9-309(b)

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

<del>7-242</del> 9-309.

- (A) IN THIS SECTION, "LITTLE LEAGUE" MEANS A LOCAL ORGANIZATION PROPERLY AFFILIATED WITH LITTLE LEAGUE BASEBALL, INCORPORATED, THAT OPERATES EXCLUSIVELY TO PROMOTE THE PROGRAMS OF LITTLE LEAGUE BASEBALL, INCORPORATED.
  - (B) PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:
    - (1) IS OWNED BY:
      - (I) A LITTLE LEAGUE ORGANIZATION IN CECIL COUNTY; OR
- (II) A NONPROFIT ORGANIZATION THAT ALLOWS A LITTLE LEAGUE ORGANIZATION OF CECIL COUNTY TO USE THEIR PROPERTY FOR YOUTH AMATEUR ATHLETICS: AND