

No tax shall be levied or collected under the provisions of § 402 of this article:

(7) IN BALTIMORE COUNTY, UPON GROSS RECEIPTS OF NONPROFIT COMMUNITY ASSOCIATIONS AS DEFINED UNDER § 406A OF THIS ARTICLE.

406A.

~~{A} {Any} SUBJECT TO THE PROVISIONS OF SUBSECTION (B) OF THIS SECTION, ANY~~ Any county, Baltimore City, and any incorporated city or town may exempt from the tax levied or collected under the provisions of § 402 of this article the gross receipts derived from the amounts charged for admissions, refreshments, service, or merchandise when the gross receipts inure exclusively to the benefit of a nonprofit community association, if no part of the net earnings thereof inure to the benefit of any stockholder or member of the community association and if the proceeds are used exclusively for community or civic improvement purposes. "Community association" as used in this section means an organization, whether or not incorporated, formed to promote the general welfare of the community it serves which is not operated for profit and whose net earnings do not inure to the benefit of any stockholder or member.

~~{B} IN BALTIMORE COUNTY, A NONPROFIT COMMUNITY ASSOCIATION IS ENTITLED TO ONLY ONE EXEMPTION UNDER THIS SECTION DURING A CALENDAR YEAR FROM THE TAX IMPOSED UNDER § 402 OF THIS ARTICLE ON THE GROSS RECEIPTS OF THE COMMUNITY ASSOCIATION.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 27, 1986.

CHAPTER 647

(Senate Bill 36)

AN ACT concerning

Criminal Law - Post Conviction Procedure - Petitions

FOR the purpose of limiting the number of petitions a person may file for post conviction relief; and generally relating to post conviction procedure.

BY repealing and reenacting, with amendments,

Article 27 - Crimes and Punishments
Section 645A(a) and (f)