

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1991.

Approved May 24, 1991.

CHAPTER 603

(House Bill 899)

AN ACT concerning

Washington County – Property Tax Credit – Nonprofit Civic Association

FOR the purpose of authorizing municipal corporations in Washington County to grant, by law, a property tax credit on property owned by certain nonprofit civic associations.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9-323(a) and (c)

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

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

Article – Tax – Property

9-323.

(a) (1) The governing body of Washington County or of a municipal corporation in Washington County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

(I) new construction or on an improvement to existing property; OR

(II) PROPERTY THAT IS:

1. OWNED BY A NONPROFIT CIVIC ASSOCIATION;

AND

2. UNLESS THE COMPENSATION IS USED ONLY TO IMPROVE OR MAINTAIN THE PROPERTY, USED ONLY FOR A COMMUNITY, CIVIC, EDUCATIONAL, OR LIBRARY PURPOSE, IF:

A. THE USE IS NOT CONTINGENT ON THE PAYMENT OF COMPENSATION FOR ADMISSION TO OR USE OF THE PROPERTY; AND