

CHAPTER 111

(House Bill 137)

AN ACT concerning

Washington County – Property Tax Credit – Women’s Club of Hagerstown, Inc.

FOR the purpose of authorizing the governing body of Washington County or a municipal corporation in Washington County to grant, by law, a property tax credit for certain real property owned by the Women’s Club of Hagerstown, Inc.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–323(a)

Annotated Code of Maryland

(1986 Volume and 1991 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

B. unless the compensation is used only to improve or maintain the property, failure to pay compensation is not a reason to deny admission to or use of the property; OR

(III) REAL PROPERTY THAT IS OWNED BY THE WOMEN’S CLUB OF HAGERSTOWN, INC.

(2) The law adopted under paragraph (1)(i) of this subsection shall specify:

- (i) the qualifications for the tax credit;