

CHAPTER 380

(House Bill 1009)

AN ACT concerning

Property Tax Credit – Leased Property – Religious Organization

FOR the purpose of authorizing a tax credit against certain property taxes imposed on property leased, occupied, and used by certain religious groups for certain purposes under certain circumstances; limiting the application of the credit; and generally relating to property tax credits granted to religious organizations.

BY adding to

Article – Tax – Property

Section ~~9-109~~ 9-221

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

~~9-109~~ 9-221.

(A) ~~THE STATE OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT A TAX CREDIT AGAINST THE STATE, COUNTY, AND MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY, UP TO THE AMOUNT OF PROPERTY TAXES LEVIED BY THAT COUNTY OR MUNICIPAL CORPORATION:~~

(1) FOR THAT PORTION OF THE PROPERTY THAT IS LEASED, OCCUPIED, AND USED BY A RELIGIOUS GROUP OR ORGANIZATION EXCLUSIVELY FOR:

(I) PUBLIC RELIGIOUS WORSHIP;

(II) EDUCATIONAL PURPOSES; OR

(III) OFFICE SPACE NECESSARY TO SUPPORT OR MAINTAIN PUBLIC RELIGIOUS WORSHIP OR EDUCATIONAL PURPOSES; AND

(2) FOR WHICH THE RELIGIOUS GROUP OR ORGANIZATION IS CONTRACTUALLY LIABLE.

(B) THE CREDIT UNDER THIS SECTION DOES NOT APPLY;

(1) TO PROPERTY THAT IS LEASED, OCCUPIED, OR USED FOR THE PURPOSE OF MAKING A PROFIT; OR