

Approved May 21, 1998.

**CHAPTER 584**

**(Senate Bill 109)**

AN ACT concerning

**Property Tax Exemption Baltimore City - Tax Credit - South Baltimore Little League**

FOR the purpose of ~~providing for an exemption from~~ authorizing the Mayor and City Council of Baltimore City to grant a property tax credit against the property tax imposed on certain property owned by the South Baltimore Little League and used for amateur sports; and providing for the application of this Act.

BY ~~adding to~~ repealing and reenacting, with amendments,

Article - Tax - Property

Section ~~7-241.9-~~ 304(b)

Annotated Code of Maryland

(1994 Replacement Volume and 1997 Supplement)

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

**Article - Tax - Property**

~~7-241.9-~~ 304.

~~PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS:~~

(b) The Mayor and City Council of Baltimore City may grant, by law, a property tax credit under this section against the county property tax imposed on:

(1) real property that is leased, occupied, and used only by the Baltimore Association for Retarded Citizens, Incorporated; AND

(2) PROPERTY THAT IS:

(+) (I) OWNED BY THE SOUTH BALTIMORE LITTLE LEAGUE;

(-) (II) LOCATED AT 1101 E. FORT AVENUE, BALTIMORE, MARYLAND;

AND

(-) (III) USED FOR AMATEUR SPORTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1~~ June 1, 1998, and shall be applicable to all taxable years beginning after June 30, 1998.