

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

Article - Tax - Property

9-318.

~~(a) The governing body of Prince George's County shall grant a property tax credit under this section against the county property tax imposed on:~~

~~(1) real property:~~

~~(i) owned by the Maryland Jaycees, Incorporated; and~~

~~(ii) used in the operation of a charitable nonprofit educational or rehabilitation institution of the kind that is exempted under § 7-202 of this article; [and]~~

~~(2) real property owned by the Prince George's County Chamber of Commerce Foundation, Inc., if the real property:~~

~~(i) is acquired on or after November 24, 1973; and~~

~~(ii) is not used for a commercial purpose; AND~~

~~(3) AGRICULTURAL LAND, INCLUDING ANY FARM IMPROVEMENT USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY, THAT IS SUBJECT TO STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAMS.~~

(b) (1) The governing body of Prince George's County may grant, by law, a property tax credit under this section against county property tax imposed on:

(i) real property that is:

1. owned by a nonprofit community civic association or corporation;

2. dedicated by plat or deed restriction to the use of the lot owners in the community, if the use is not contingent on the payment of:

A. dues to the association or corporation, unless dues are used only to improve or maintain the real property of the community; or