

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2006 Legislative Session

Bill No. CB-86-2006
 Chapter No. 71
 Proposed and Presented by Council Members Peters and Dernoga
 Introduced by Council Members Peters, Dernoga, Campos and Harrington
 Co-Sponsors _____
 Date of Introduction October 24, 2006

BILL

1 AN ACT concerning

2 Property Tax Credit – Nonprofit Swim Clubs

3 For the purpose of granting a tax credit against property taxes imposed on nonprofit swim clubs
 4 that use their facilities exclusively to provide a recreational outlet for a local community.

5 BY adding:

6 SUBTITLE 10. FINANCE AND TAXATION.

7 Section 10-241.06,

8 The Prince George's County Code

9 (2003 Edition, 2005 Supplement).

10 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
 11 Maryland, that Section 10-241.06 of the Prince George's County Code be and the same is hereby
 12 added with the following amendments:

13 SUBTITLE 10. FINANCE AND TAXATION.

14 DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.

15 **Subdivision 6F. Nonprofit Swim Clubs Property Tax Credit.**

16 **Sec. 10-241.06. Property tax credits for nonprofit swim clubs.**

17 (a) In accordance with the provisions of Section 9-244 of the Tax-Property Article,
 18 Annotated Code of Maryland and the terms defined therein, there is a tax credit against the
 19 property tax imposed on a nonprofit swim club that uses its facility exclusively to provide a
 20 recreational outlet for a local community.

21 (b) The amount of the tax credit shall be the full amount of property tax imposed pursuant

to Section 6-202 of the Tax-Property Article, Annotated Code of Maryland, by Prince George's County. Tax credits shall be available on an annual tax year basis.

(c) An application for the tax credit shall be submitted to the Director of Finance.

(1) Applications for the tax credit shall be submitted to the Director of Finance no later than April 1 prior to the tax year for which the credit is being requested.

(2) The Director of Finance shall determine the amount of the tax credit and place a credit on the appropriate account.

(d) The Director of Finance is authorized to develop an application form and establish procedures to administer the tax credit established in this Section.

(e) An owner of real property who has applied for the tax credit established in this Section may appeal to the Maryland Tax Court the denial of the tax credit if notice of the appeal is made on or before 30 days from the date that the Director of Finance mails the notice of the determination.

SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect on the date it becomes law.

Adopted this 28th day of November, 2006.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Thomas E. Dernoga
Chairman

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Jack B. Johnson
County Executive

KEY:

Underscoring indicates language added to existing law.

[Brackets] indicate language deleted from existing law.

Asterisks *** indicate intervening existing Code provisions that remain unchanged.