

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2011 Legislative Session

Legislative Day No. 7

Bill No. 30-2011

Introduced by: Courtney Watson
Co-sponsored by: Greg Fox

AN ACT establishing a tax credit against the Howard County real property tax for certain nonprofit swim clubs under certain conditions; establishing the duration of the credit; providing for an application procedure; and generally relating to property tax credits in Howard County.

Introduced and read first time _____, 2011. Ordered posted and hearing scheduled.

By order _____
Stephen LeGendre, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2011.

By order _____
Stephen LeGendre, Administrator

This Bill was read the third time on _____, 2011 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Stephen LeGendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2011 at ___ a.m./p.m.

By order _____
Stephen LeGendre, Administrator

Approved/Vetoed by the County Executive _____, 2011

Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that the Howard
2 County Code is amended as follows:

3 By adding Section 20.129C to:

4 Title 20. Taxes, Charges, And Fees.

5
6 **Title 20. Taxes, Charges, And Fees.**

7 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

8 **Part III. State-Authorized Howard County Tax Credits.**

9
10 **SEC. 20.129C. PROPERTY TAX CREDIT FOR NONPROFIT SWIM CLUBS.**

11 (A) *IN GENERAL.*

12 IN ACCORDANCE WITH § 9-244 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF
13 MARYLAND, THE OWNER OF REAL PROPERTY MAY RECEIVE A PROPERTY TAX CREDIT EQUAL TO 100 % OF
14 THE COUNTY PROPERTY TAX IMPOSED ON THE REAL PROPERTY IF:

15 (1) THE PROPERTY IS A SWIM CLUB THAT USES ITS FACILITY EXCLUSIVELY TO PROVIDE A
16 RECREATIONAL OUTLET FOR A LOCAL COMMUNITY; AND

17 (2) THE OWNER IS A NON-PROFIT ENTITY THAT IS ORGANIZED EXCLUSIVELY AS A SWIMMING
18 CLUB.

19 (B) *DURATION.*

20 THE TAX CREDIT AUTHORIZED BY THIS SECTION CONTINUES AS LONG AS THE OWNER AND
21 PROPERTY REMAIN QUALIFIED UNDER SUBSECTION (A) OF THIS SECTION.

22 (C) *APPLICATION.*

23 TO RECEIVE THE CREDIT, A PROPERTY OWNER SHALL SUBMIT AN APPLICATION TO THE
24 DEPARTMENT OF FINANCE:

25 (1) ON THE FORM THAT THE DEPARTMENT OF FINANCE REQUIRES;

26 (2) THAT DEMONSTRATES THAT THE OWNER IS ENTITLED TO THE CREDIT; AND

27 (3) ON OR BEFORE THE DATE THAT THE DEPARTMENT OF FINANCE SETS.

28
29 **Section 2. *And Be It Further Enacted*** by the County Council of Howard County, Maryland that this
30 Act shall apply to tax years beginning after June 30, 2012.

31
32 **Section 3. *And Be It Further Enacted*** by the County Council of Howard County, Maryland that this
33 Act shall become effective 61 days after its enactment.