

# HOUSE BILL 874

L6, M1

0lr0771

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By: **Montgomery County Delegation**

Introduced and read first time: February 3, 2020

Assigned to: Environment and Transportation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Montgomery County – Country Clubs and Golf Courses – Annual Land**  
3 **Preservation Fee**

4 **MC 16–20**

5 FOR the purpose of requiring certain golf courses and country clubs in Montgomery County  
6 to pay a certain annual fee to the county; requiring the county to use certain fees for  
7 certain land preservation programs; and generally relating to fees paid by country  
8 clubs and golf courses in Montgomery County.

9 BY adding to

10 Article – Local Government  
11 Section 20–610 to be under the amended subtitle “Subtitle 6. Sales and Use Taxes;  
12 Fees; Gross Receipts Tax”  
13 Annotated Code of Maryland  
14 (2013 Volume and 2019 Supplement)

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

17 **Article – Local Government**

18 Subtitle 6. Sales and Use Taxes; [User] Fees; Gross Receipts Tax.

19 **20–610.**

20 **(A) THIS SECTION APPLIES TO A GOLF COURSE OR COUNTRY CLUB:**

21 **(1) THAT IS ELIGIBLE TO BE ASSESSED UNDER §§ 8–213 THROUGH**  
22 **8–218 OF THE TAX – PROPERTY ARTICLE; AND**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(2) THAT IS LOCATED ON LAND THAT HAS AN AVERAGE MARKET**  
2 **VALUE OF AT LEAST \$500,000 PER ACRE.**

3           **(B) EACH GOLF COURSE AND COUNTRY CLUB IN MONTGOMERY COUNTY**  
4 **SHALL PAY AN ANNUAL LAND PRESERVATION FEE OF \$100,000 TO THE COUNTY TO**  
5 **BE USED AS PROVIDED IN SUBSECTION (C) OF THIS SECTION.**

6           **(C) MONTGOMERY COUNTY SHALL USE THE FEES THAT THE COUNTY**  
7 **COLLECTS UNDER THIS SECTION IN THE FOLLOWING MANNER:**

8           **(1) 50% SHALL BE USED FOR PROJECTS THAT ARE ELIGIBLE FOR**  
9 **FUNDS UNDER PROGRAM OPEN SPACE ESTABLISHED UNDER TITLE 5, SUBTITLE 9**  
10 **OF THE NATURAL RESOURCES ARTICLE; AND**

11           **(2) 50% SHALL BE USED FOR COUNTY AGRICULTURAL LAND**  
12 **PRESERVATION PROGRAMS.**

13           **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**  
14 **1, 2020.**