

SENATE BILL 874

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2000 Regular Session
0lr3073
CF HB 1169

By: **Senator Lawlah**

Introduced and read first time: February 28, 2000

Assigned to: Rules

Re-referred to: Budget and Taxation, March 2, 2000

Committee Report: Favorable

Senate action: Adopted

Read second time: April 2, 2000

CHAPTER 318

1 AN ACT concerning

2 **Property Tax Credit - Dental Equipment in Underserved Areas**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or of a municipal corporation to grant, by law, a tax
5 credit against the county or municipal corporation property tax imposed on
6 personal property used in practicing dentistry in certain geographic areas of the
7 State; and generally relating to authorization for the counties and municipal
8 corporations to grant a tax credit for personal property used in practicing
9 dentistry in certain geographic areas of the State.

10 BY adding to

11 Article - Tax - Property

12 Section 9-236

13 Annotated Code of Maryland

14 (1994 Replacement Volume and 1999 Supplement)

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

17 **Article - Tax - Property**

18 9-236.

19 THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY
20 OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX CREDIT
21 AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON
22 PERSONAL PROPERTY THAT IS USED IN PRACTICING DENTISTRY IN A GEOGRAPHIC

1 AREA OF THE STATE THAT HAS BEEN DESIGNATED BY THE SECRETARY OF HEALTH
2 AND MENTAL HYGIENE AS BEING UNDERSERVED BY DENTISTS.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 July 1, 2000.