

SENATE BILL 263

Unofficial Copy
Q2

2000 Regular Session
0lr1796

By: **Senator Baker**
Introduced and read first time: January 28, 2000
Assigned to: Budget and Taxation

Committee Report: Favorable
Senate action: Adopted
Read second time: March 21, 2000

CHAPTER 68

1 AN ACT concerning

2 **Cecil County - Municipal Property Tax - Credits for Volunteer Firefighters**

3 FOR the purpose of authorizing the governing body of each municipal corporation in
4 Cecil County to grant, by law, a property tax credit against the municipal
5 corporation property tax imposed on certain owner-occupied residential real
6 property; authorizing the municipal corporation to provide, by law, for certain
7 provisions relating to the property tax credit; and generally relating to a
8 property tax credit in municipal corporations in Cecil County for certain
9 owner-occupied real property.

10 BY adding to
11 Article - Tax - Property
12 Section 9-309(c)
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 9-309.

19 (C) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN CECIL
20 COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION
21 AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON RESIDENTIAL
22 REAL PROPERTY THAT IS:

1 (I) OWNED BY AN INDIVIDUAL SERVING AS A MEMBER OF A
2 VOLUNTEER FIRE COMPANY AS DEFINED UNDER § 3-1101 OF THE COURTS AND
3 JUDICIAL PROCEEDINGS ARTICLE;

4 (II) OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL
5 SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY AS DEFINED UNDER §
6 3-1101 OF THE COURTS AND JUDICIAL PROCEEDINGS ARTICLE; AND

7 (III) LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL
8 CORPORATION.

9 (2) THE MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

10 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS
11 SUBSECTION;

12 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS
13 SUBSECTION; AND

14 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
15 SUBSECTION.

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