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By: **Harford County Delegation**

Introduced and read first time: January 22, 2001

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 6, 2001

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CHAPTER 452

1 AN ACT concerning

2 **Harford County - Municipal Property Tax - Tax Credits for Members of**  
3 **Volunteer Fire Companies and Ambulance Companies**

4 FOR the purpose of authorizing the governing body of a municipal corporation in  
5 Harford County to grant, by law, a property tax credit against the municipal  
6 corporation property tax imposed on owner-occupied residential real property  
7 owned by members of a volunteer fire company, a volunteer ambulance  
8 company, or a member of the ladies' auxiliary of a volunteer fire or ambulance  
9 company; authorizing a municipal corporation to provide, by law, for certain  
10 provisions relating to the property tax credit; providing for the application of  
11 this Act; and generally relating to a property tax credit in municipal  
12 corporations in Harford County for certain owner-occupied real property.

13 BY adding to  
14 Article - Tax - Property  
15 Section 9-314(c)  
16 Annotated Code of Maryland  
17 (1994 Replacement Volume and 2000 Supplement)

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

20 **Article - Tax - Property**

21 9-314.

22 (C) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN HARFORD  
23 COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION

1 AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ~~RESIDENTIAL~~  
 2 REAL PROPERTY LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL  
 3 CORPORATION THAT IS:

4 ~~(I) OWNED BY AN INDIVIDUAL SERVING AS A MEMBER OF A~~  
 5 ~~VOLUNTEER FIRE COMPANY, A VOLUNTEER AMBULANCE COMPANY, OR A MEMBER~~  
 6 ~~OF THE LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR A VOLUNTEER~~  
 7 ~~AMBULANCE COMPANY; AND OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN~~  
 8 INDIVIDUAL SERVING AS A MEMBER OF A:

9 (I) VOLUNTEER FIRE COMPANY;

10 (II) VOLUNTEER AMBULANCE COMPANY; OR

11 (III) LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR  
 12 VOLUNTEER AMBULANCE COMPANY.

13 ~~(II) OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL~~  
 14 ~~SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY, A VOLUNTEER~~  
 15 ~~AMBULANCE COMPANY, OR A MEMBER OF THE LADIES' AUXILIARY OF A VOLUNTEER~~  
 16 ~~FIRE COMPANY OR A VOLUNTEER AMBULANCE COMPANY; AND~~

17 ~~(III) LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL~~  
 18 ~~CORPORATION.~~

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

20 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS  
 21 SUBSECTION;

22 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS  
 23 SUBSECTION; AND

24 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
 25 SUBSECTION.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
 27 ~~July 1, 2001.~~ June 1, 2001 and shall be applicable to all taxable years beginning  
 28 after June 30, 2001.