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**By: Prince George's County Delegation**

Introduced and read first time: January 31, 1997

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Municipal Corporations - Property Tax Credits for Police**  
3 **Officers**  
4 **PG 424-97**

5 FOR the purpose of authorizing the governing body of a municipal corporation in Prince  
6 George's County to grant, by law, a property tax credit against the municipal  
7 corporation property tax imposed on certain residential real property that is owned  
8 by certain sworn police officers; and authorizing the municipal corporation to  
9 provide, by law, for certain provisions relating to the property tax credit.

10 BY adding to  
11 Article - Tax - Property  
12 Section 9-318(d)  
13 Annotated Code of Maryland  
14 (1994 Replacement Volume and 1996 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 9-318.

19 (D) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN PRINCE  
20 GEORGE'S COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS  
21 SECTION AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON  
22 RESIDENTIAL REAL PROPERTY THAT IS OWNED BY A SWORN POLICE OFFICER WHO  
23 HAS JURISDICTION WITHIN THE MUNICIPAL CORPORATION IF THE REAL PROPERTY  
24 IS THE POLICE OFFICER'S PRINCIPAL RESIDENCE.

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

26 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS  
27 SUBSECTION;

28 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS  
29 SUBSECTION; AND

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1 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
2 SUBSECTION.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 July 1, 1997.