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By: **Delegates Bozman, Conway, McClenahan, C. Davis, Howard, Cryor,**
     Finifter, McKee, and Phillips
Introduced and read first time: February 11, 2000
Assigned to: Ways and Means

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Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 14, 2000

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CHAPTER_____

1 AN ACT concerning

2   **Property Tax Credits - Construction**

3 FOR the purpose of providing that a law granting or authorizing a property tax credit
4   may not be construed to affect eligibility of any entity for a property tax
5   exemption; providing for the construction of this Act; and generally relating to
6   the construction of laws granting or authorizing property tax credits.

7 BY adding to
8   Article - Tax - Property
9   Section 7-110
10   Annotated Code of Maryland
11   (1994 Replacement Volume and 1999 Supplement)

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

14   **Article - Tax - Property**

15 7-110.

16   A LAW THAT GRANTS OR AUTHORIZES A TAX CREDIT UNDER TITLE 9 OF THIS
17 ARTICLE MAY NOT BE CONSTRUED TO AFFECT THE ELIGIBILITY OF ANY ENTITY FOR
18 A PROPERTY TAX EXEMPTION PROVIDED UNDER THIS TITLE.

19   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applied
20 prospectively only, and with regard to any act granting or authorizing a tax credit
21 under Title 9 of the Tax - Property Article that was enacted before the effective date

1 of this Act, this Act is not intended to create any inference as to eligibility of any
2 entity for a property tax exemption under Title 7 of the Tax - Property Article.

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