
By: **Delegates V. Jones, Bozman, and Marriott**
Introduced and read first time: February 11, 2000
Assigned to: Ways and Means

A BILL ENTITLED

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

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