

HOUSE BILL 1169

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Q1

2000 Regular Session
0lr2539
CF 0lr3073

By: ~~Delegates V. Jones, Bozman, and Marriott~~ Marriott, Bartlett, Bohanan,
Carlson, Conroy, C. Davis, Finifter, Healey, Heller, Hixson, Howard,
McKee, Patterson, Phillips, Ports, Rosso, Rudolph, and Shriver

Introduced and read first time: February 11, 2000
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 17, 2000

CHAPTER _____

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

1 PERSONAL PROPERTY THAT IS USED IN PRACTICING DENTISTRY IN A GEOGRAPHIC
2 AREA OF THE STATE THAT HAS BEEN DESIGNATED BY THE SECRETARY OF HEALTH
3 AND MENTAL HYGIENE AS BEING UNDERSERVED BY DENTISTS.

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