

SENATE BILL 331

Unofficial Copy  
Q1

2000 Regular Session  
0lr1219  
CF 0lr1472

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By: **Senators Van Hollen, Middleton, and Neall**  
Introduced and read first time: February 2, 2000  
Assigned to: Budget and Taxation

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Committee Report: Favorable  
Senate action: Adopted  
Read second time: February 15, 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 June 1, 2000.