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By: **Calvert County Delegation**

Introduced and read first time: January 27, 2003

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 25, 2003

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Calvert County - Property Tax Credit - Members of Volunteer Fire and**  
3 **Rescue Companies**

4 FOR the purpose of authorizing the governing body of Calvert County to grant, by  
5 law, a tax credit against the county property tax imposed on real property that is  
6 owned by members of volunteer fire and rescue companies; authorizing the  
7 governing body of Calvert County to provide, by law, for the amount, duration,  
8 and criteria for qualifying for the tax credit under this Act; providing for the  
9 application of this Act; and generally relating to a local property tax credit in  
10 Calvert County for members of volunteer fire and rescue companies.

11 BY adding to  
12 Article - Tax - Property  
13 Section 9-306(f)  
14 Annotated Code of Maryland  
15 (2001 Replacement Volume and 2002 Supplement)

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

18 **Article - Tax - Property**

19 9-306.

20 (F) (1) THE GOVERNING BODY OF CALVERT COUNTY MAY GRANT, BY LAW, A  
21 PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX  
22 IMPOSED ON REAL PROPERTY THAT IS OWNED BY MEMBERS OF VOLUNTEER FIRE  
23 AND RESCUE COMPANIES.

1                   (2)     THE GOVERNING BODY OF CALVERT COUNTY MAY PROVIDE, BY LAW,  
2 FOR:

3                   (I)     THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS  
4 SUBSECTION; AND

5                   (II)    THE CRITERIA FOR QUALIFYING FOR THE TAX CREDIT UNDER  
6 THIS SUBSECTION.

7     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 June 1, 2003 and shall be applicable to all taxable years beginning after June 30,  
9 2003.