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By: **Allegany County Delegation**

Introduced and read first time: February 2, 2005

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 22, 2005

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Allegany County - Property Tax Credit - Allegany County Building Trades**  
3 **Education Foundation, Inc.**

4 FOR the purpose of ~~requiring~~ authorizing the governing body of Allegany County and  
5 of a municipal corporation in Allegany County to grant a property tax credit  
6 against the county and municipal corporation property tax imposed on property  
7 owned by the Allegany County Building Trades Education Foundation, Inc.;  
8 providing for the ~~applicability~~ application of this Act; and generally relating to  
9 property tax credits in Allegany County.

10 BY repealing and reenacting, with amendments,  
11 Article - Tax - Property  
12 Section ~~9-302(a)~~ 9-302(b)  
13 Annotated Code of Maryland  
14 (2001 Replacement Volume and 2004 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 9-302.

19 (a) ~~The governing body of Allegany County and of a municipal corporation in~~  
20 ~~Allegany County shall grant a property tax credit under this section against the~~  
21 ~~county and municipal corporation property tax imposed on:~~

1           (1)     ~~personal property that is owned by a nonprofit television broadcast~~  
2 ~~translator station that is supported principally by public subscription; [and]~~

3           (2)     ~~property that is:~~

4                     (i)     ~~owned by the South Cumberland Business and Civic~~  
5 ~~Association, Incorporated; and~~

6                     (ii)    ~~known as the South Cumberland Civic Center;~~

7     (b)     The governing body of Allegany County or of a municipal corporation in  
8 Allegany County may grant, by law, a property tax credit under this section against  
9 the county or municipal corporation property tax imposed on:

10           (1)     property that is owned by the Upper Potomac Jaycees, Incorporated;

11           (2)     property that is owned by the Allegany Beagle Club, Incorporated;

12           (3)     property that is:

13                     (i)     leased by Frostburg Community Hospital, Inc.; and

14                     (ii)    used for hospital purposes;

15           (4)     property that is owned by the Western Maryland Scenic Railroad;

16           (5)     property that is owned by the Frostburg Lions Club;

17           (6)     property that is owned by the Cumberland/Allegany County  
18 Industrial Foundation, Inc.;

19           (7)     property that is owned by the La Vale Lions Club Foundation, Inc.;

20           (8)     property that is owned by the Carver Community Center, Inc.; [and]

21           (9)     property that is owned by the Cumberland Cultural Foundation and  
22 is known as the Gilchrist Museum; AND

23           (3)     (10)    PROPERTY THAT IS OWNED BY THE ALLEGANY COUNTY  
24 BUILDING TRADES EDUCATION FOUNDATION, INC.

25     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,  
27 2005.

