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By: **Senator Hafer**

Introduced and read first time: February 25, 2005

Assigned to: Rules

Re-referred to: Budget and Taxation, March 4, 2005

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Committee Report: Favorable

Senate action: Adopted

Read second time: April 3, 2005

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Allegany County - Property Tax Credit - Allegany County Agricultural Expo**

3 FOR the purpose of authorizing the governing body of Allegany County or of a  
4 municipal corporation in Allegany County to grant a property tax credit against  
5 the county or municipal corporation property tax imposed on property owned by  
6 the Allegany County Agricultural Expo, Inc.; providing for the application of this  
7 Act; and generally relating to a property tax credit in Allegany County for the  
8 Allegany County Agricultural Expo.

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

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

16 **Article - Tax - Property**

17 9-302.

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

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

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

2 (3) property that is:

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

4 (ii) used for hospital purposes;

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

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

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

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

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

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

13 (10) PROPERTY THAT IS OWNED BY THE ALLEGANY COUNTY  
14 AGRICULTURAL EXPO, INC.

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