

Chapter 976

(Senate Bill 502)

AN ACT concerning

Allegany County – Property Tax Credit – Evergreen Heritage Center

FOR the purpose of authorizing the governing body of Allegany County or a municipal corporation in Allegany County to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on property that is owned by a certain entity; and generally relating to a property tax credit in Allegany County.

BY repealing and reenacting, with amendments,

Article – Tax – Property
 Section 9–302(b)(16) and (17)
 Annotated Code of Maryland
 (2019 Replacement Volume and 2023 Supplement)

BY adding to

Article – Tax – Property
 Section 9–302(b)(18)
 Annotated Code of Maryland
 (2019 Replacement Volume and 2023 Supplement)

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

Article – Tax – Property

9–302.

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

(16) property that is:

(i) owned by:

1. The Lions Center, LLC;
2. The Lions Center I, LLC; or
3. The Lions Center II, LLC; and

(ii) known as The Lions Center for Rehabilitation and Extended

Care; [and]

(17) property that is owned by the Cumberland Economic Development Corporation; AND

(18) PROPERTY THAT IS OWNED BY EVERGREEN HERITAGE CENTER FOUNDATION, INC., OR EVERGREEN HERITAGE CENTER HOLDINGS, LLC.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

Approved by the Governor, May 16, 2024.