

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

Article – Tax – Property

9-215.

(A) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE APPLICABLE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON OWNER-OCCUPIED RESIDENTIAL REAL PROPERTY SITUATED ENTIRELY OR IN PART WITHIN THE 75 LDN NOISE CONTOUR AS ESTABLISHED BY THE AIRPORT NOISE ZONE SURROUNDING BALTIMORE-WASHINGTON INTERNATIONAL AIRPORT THAT HAS BEEN MOST RECENTLY ADOPTED BY THE MARYLAND AVIATION ADMINISTRATION AS OF THE FIRST DAY OF THE TAXABLE YEAR.

(B) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(1) THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT UNDER SUBSECTION (A) OF THIS SECTION; AND

(2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE PROPERTY TAX CREDIT UNDER SUBSECTION (A) OF THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved May 29, 1990.

CHAPTER 507

(Senate Bill 793)

AN ACT concerning

Property Tax Credit – Erosion Control

FOR the purpose of authorizing a county or municipal corporation to grant a local property tax credit for real property on which certain erosion control measures have been taken; and generally relating to authorization for the counties and municipal corporations to grant a local property tax credit for real property on which certain erosion control measures have been taken.

BY adding to

Article – Tax – Property
Section 9-215