

Annotated Code of Maryland
(1986 Volume and 1989 Supplement)

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 MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY ON WHICH EROSION CONTROL STRUCTURES OR DEVICES HAVE BEEN INSTALLED OR FOR WHICH EROSION CONTROL PROCEDURES HAVE BEEN IMPLEMENTED THAT HALT OR RETARD EROSION OF SHORELINES AND DEPOSIT OF ERODED SEDIMENTS IN THE WATERS OF THE STATE, INCLUDING:

(1) ERECTION OR PLACEMENT OF BULKHEADS, GROINS, OR OTHER EROSION CONTROL DEVICES;

(2) MEASURES REQUIRED TO STABILIZE WATERSIDE, SHORELINES, AND BANKS; AND

(3) MEASURES REQUIRED TO CHANGE DRAINAGE PATTERNS.

(B) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

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

(2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

(3) SUBJECT TO SUBSECTION (A) OF THIS SECTION, THE DEFINITION OF EROSION CONTROL STRUCTURES, DEVICES, AND PROCEDURES QUALIFYING FOR THE CREDIT; AND

(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

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

Approved May 29, 1990.