

**Article – Tax – General**

11-206.

- (e) The sales and use tax does not apply to:
  - (1) a sale of food:
  - (ii) by a church or religious organization; OR

**DRAFTER’S NOTE:**

Error: Omitted conjunction in § 11-206(e)(1)(ii) of the Tax – General Article.

Occurred: Ch. 2, Acts of 1988.

11-217.

- (a) (1) In this section, “research and development” means:
  - (ii) the design, development, and [governmentally–required] GOVERNMENTALLY REQUIRED pre–market testing of prototypes, products, and processes.

**DRAFTER’S NOTE:**

Error: Extraneous hyphen in § 11-217(a)(1)(ii) of the Tax – General Article.

Occurred: Ch. 696, Acts of 1989.

**Article – Tax – Property**

9-318.

(b) (2) The amount of a property tax credit granted under paragraph [(b)(1)(iii)] (1)(III) of this subsection is a percentage of the actual cost of the improvements as the governing body of Prince George’s County determines after reassessment by the supervisor. The property tax credit may not be more than the increased tax that results from the improvements as the supervisor determines.

(3) A property tax credit granted under paragraph [(b)(1)(iii)] (1)(III) of this subsection may not be granted for more than 5 years.

(4) The governing body of Prince George’s County shall define the improvements that are eligible for a tax credit under paragraph [(b)(1)(iii)] (1)(III) of this subsection.

(5) For purposes of the property tax credit granted under paragraph [(b)(1)(iv)] (1)(IV) of this subsection: