

(i) at least 50% of the employees whose children receive child care shall be employed by the property owner;

(ii) in order to qualify for the tax credit, the property owner shall provide the child care in an area of the property that is set aside and dedicated by the property owner exclusively for the child care; and

(iii) the amount of the tax credit may not exceed \$1,000 or the amount of the county property tax attributable to the area of the property used for child care due in a taxable year, whichever is less.

DRAFTER’S NOTE:

Error: Stylistic errors in § 9-318(b)(2) through (5) of the Tax – Property Article.

Occurred: The errors in subsection (b)(2) through (4) occurred in Ch. 8, Acts of 1985. The error in subsection (b)(5) occurred in Ch. 117, Acts of 1986.

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2-103.

(f) (2) This subsection does not apply to:

(ii) The powers or duties that are vested by law in:

5. The Maryland Port Commission and Maryland Port Administration, except as set forth in [§ 6-201.2(b)(6)(ii) of this subtitle] § 6-201.2(B)(4) OF THIS ARTICLE.

(g) (2) This subsection does not apply to:

(ii) The powers or duties that do not require by law the approval or action of the Secretary and are vested by law in:

5. The Maryland Port Commission and Maryland Port Administration, except as set forth in [§ 6-201.2(b)(6)(ii) of this subtitle] § 6-201.2(B)(4) OF THIS ARTICLE.

DRAFTER’S NOTE:

Error: Erroneous cross-references in § 2-103(f)(2)(ii)5 and (g)(2)(ii)5 of the Transportation Article.

Occurred: Ch. 541, Acts of 1988.

6-308.

(b) (3) The right to impose taxes does not apply to the international trade center described in [§ 6-101(d)(4)] § 6-101(E)(4) of this title, which trade center is