

(b) The governing body of Garrett County may grant, by law, a property tax credit under this section against the county property tax imposed on [personal] property that is:

(1) leased and occupied by the Grantsville Volunteer Fire Department;  
and

(2) used only for the purposes of the Grantsville Volunteer Fire Department.

DRAFTER'S NOTE:

Error: Recodification errors in § 9-313(a)(4) and (5) and (b) of the Tax - Property Article.

Occurred: Ch. 8, Acts of 1985.

SECTION 4. AND BE IT FURTHER ENACTED, That the Drafter's Notes contained in this Act are not law and may not be considered to have been enacted as part of this Act.

SECTION 5. AND BE IT FURTHER ENACTED, That the provisions of this Act are intended to be corrective and clarifying in nature.

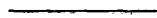
SECTION 6. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be applicable retroactively to all taxable years beginning on or after January 1, 1989.

SECTION 7. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be applicable retroactively to all transactions completed on or after July 1, 1989.

SECTION 8. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall be applicable retroactively to all taxable years beginning on or after February 1, 1986.

SECTION 9. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved February 16, 1990.



CHAPTER 8

(Senate Bill 763)

AN ACT concerning

**Center Stage Associates, Inc. - Historic Easements**