

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 12E be and it is hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition and 1964 Supplement), title "Revenue and Taxes," subtitle "What Shall be Taxed and Where," to follow immediately after Section 12D thereof and to read as follows:*

**12E.**

*(a) This section, to the exclusion of any other public general or public local law unless this section is specifically referred to therein and appropriately modified or repealed, controls and regulates exclusively the granting of any special tax credit based upon the restoration and preservation of structures having historic or architectural value as part of the valuation and assessment of the property tax imposed upon such real property in this State.*

*(b) In order to encourage restoration and preservation of structures of historic and architectural value by private owners, the board of county commissioners or county council of every county in this State and the Mayor and City Council, by whatever name known, of every municipal corporation in this State, by resolution or ordinance enacted under its usual procedure therefor, may provide a tax credit as to property taxes imposed upon real property in the particular political subdivision and based upon the amount expended by a private owner taxpayer for restoration and preservation of property designated pursuant to the provisions of this subsection. The tax credit may be in an amount up to 10% of the owner's expenses, as indicated by properly documented receipts, of restoration and preservation of properties designated by the County Commissioners, County Council or Mayor and City Council as having historic or architectural significance. In those political subdivisions of this State included in Article 66B, Section 38 (a), such properties shall be designated by a duly created "Historic District Commission." The tax credit in any given year may be carried forward to as many as five (5) subsequent tax years for application to property taxes thereon during this period.*

*(c) The County or municipality may further provide for the procedure and conditions applying to any such tax credit. INCLUDING A CONDITION REQUIRING THE OWNER OF SUCH PROPERTY TO PERIODICALLY EXHIBIT SAME FOR PUBLIC EDUCATIONAL PURPOSES.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved May 4, 1965.

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CHAPTER 924  
(House Bill 289)

AN ACT to repeal and re-enact, with amendments, Section 132 (a) of Article 66C of the Annotated Code of Maryland (1964 Supplement), title "Natural Resources," subtitle "Upland and Migration Game Birds and Game Animals," to include the provision that