

in several counties relative to tax credits against county taxes on real property owned by community associations to provide for tax credits against State, county, or city taxes on real and tangible personal property in any county, Baltimore City, or other city, at the discretion of, and by ordinance or resolution of, the governing body of the county or city; defining the conditions for the credits; and relating generally to the authorization of the credits.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C (a) and (c)
Annotated Code of Maryland
(1975 Replacement Volume and 1975 Supplement)]]

FOR the purpose of providing that, in Howard County, tax credits may be provided by law by the county council against county taxes on real and tangible personal property owned by community associations and used for certain purposes; and relating generally to property tax credits with respect to the property of community associations in Howard County.

BY adding to

Article 81 - Revenue and Taxes
Section 9C [(a-1)] (j-3)
Annotated Code of Maryland
(1975 Replacement Volume and 1975 Supplement)

[[BY repealing

Article 81 - Revenue and Taxes
Section 9C (f) and (j-2)
Annotated Code of Maryland
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 9C (a) and (c) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and they are hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

9C.

(a) Except as otherwise stated herein, the governing [bodies] BODY of Baltimore City [and], of [the following counties, and] ANY COUNTY, OR of any city located within the county, shall grant a single mandatory credit against