

FINE NOT EXCEEDING \$10,000 FOR EACH DAY THE VIOLATION CONTINUES AND IMPRISONMENT NOT EXCEEDING 1 YEAR.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

CHAPTER 740

(House Bill 1674)

AN ACT concerning

Frederick County - Tax Credit for Nonprofit Organizations

FOR the purpose of eliminating the requirement for certain Frederick County taxpayers to make annual applications for certain tax credits; allowing certain tax credits for certain taxpayers in Frederick County to continue from year to year until the taxable property is conveyed; and renumbering where appropriate.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(a)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

9C.

(a) (1) Except as otherwise stated herein, the governing bodies of Baltimore City and of the following counties, and of any city located within the county, shall grant a single mandatory credit against the amount of any county or city ordinary taxes or any other special charges or assessments specifically described herein, whichever is applicable, levied in the respective counties or cities against the property described in this section. The credit shall be allowed in the amount of the total assessed value of the property multiplied by the applicable ordinary tax rate or in the total amount of the special charges or assessments. The governing body shall designate the administrative unit or official to administer the tax credits authorized herein, and may also adopt such rules and