

CHAPTER 323

(House Bill 426)

AN ACT concerning

Allegany County - Property Tax Credit - Allegany County Agricultural Expo, Inc.

FOR the purpose of authorizing the governing body of Allegany County or of a municipal corporation in Allegany County to grant a property tax credit against the county or municipal corporation property tax imposed on property owned by the Allegany County Agricultural Expo, Inc.; providing for the application of this Act; and generally relating to a property tax credit in Allegany County for the Allegany County Agricultural Expo, Inc.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-302(b)

Annotated Code of Maryland

(2001 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

9-302.

(b) The governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

- (1) property that is owned by the Upper Potomac Jaycees, Incorporated;
- (2) property that is owned by the Allegany Beagle Club, Incorporated;
- (3) property that is:
 - (i) leased by Frostburg Community Hospital, Inc.; and
 - (ii) used for hospital purposes;
- (4) property that is owned by the Western Maryland Scenic Railroad;
- (5) property that is owned by the Frostburg Lions Club;
- (6) property that is owned by the Cumberland/Allegany County Industrial Foundation, Inc.;
- (7) property that is owned by the La Vale Lions Club Foundation, Inc.;
- (8) property that is owned by the Carver Community Center, Inc.;