Article – Tax – General

8–215.

A financial institution may claim a credit against the financial institution franchise tax for neighborhood and community assistance contributions as provided under [Article 83B, § 4–704 of the Code] § 6–404 OF THE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE.

8–412.

A public service company may claim a credit against the public service company franchise tax for neighborhood and community assistance as provided under [Article 83B, § 4–704 of the Code] § 6–404 OF THE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE.

10–704.5.

(a)   An individual or corporation may claim a credit against the State income tax for a certified rehabilitation as provided under [Article 83B, § 5–801 of the Code] § 5–403 OF THE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE.

(b)   An individual or corporation that is not otherwise required to file an income tax return, including a corporation exempt from income tax under § 501(c)(3) of the Internal Revenue Code:

(2)   shall file a return if the individual or corporation is subject to the recapture of the credit under this section as provided under [Article 83B, § 5–801 of the Code] § 5–403 OF THE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE.

10–704.6.

An individual or a corporation may claim a credit against the State income tax for neighborhood and community assistance contributions as provided under [Article 83B, § 4–704 of the Code] § 6–404 OF THE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE.

Article – Tax – Property

9–228.

(d)   The Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may designate an area within the county or municipal corporation as an area eligible for the tax credit under this section if the area is eligible for designation as a designated neighborhood under the Neighborhood Business Development Program created under [Article 83B, §§ 4–201 through 4–209 of the Code] TITLE 6, SUBTITLE 3 OF THE HOUSING AND COMMUNITY DEVELOPMENT ARTICLE.

14–806.

(b)   (2)   The Board may waive the requirement in paragraph (1)(v) of this subsection if: