

or assessments.

In the introductory language of subsection (a) of this section and, where applicable, throughout this article, the reference to the authorization of an optional property tax credit "by law" is added to clarify that some action must be taken by the governing body. As to the defined term "law", see § 1-101 of this article.

Also in the introductory language of subsection (a) of this section, the word "facility" is substituted for the former references "industries", "factories", and "plants", for clarity and brevity.

Also in the introductory language of subsection (a) of this section, the defined term "municipal corporation" is substituted for the former phrase "any city located within the county", for clarity.

Also in the introductory language of subsection (a) of this section, the former phrase "for the purpose of encouragement and inducement" is deleted as superfluous.

In subsection (a)(2) of this section, the former word "growth" is deleted as included in the word "expands".

In subsection (d)(2) of this section, the former reference to imposing a restriction or condition "upon the grant of the credit" is deleted as superfluous.

In subsection (f) of this section, the phrase "the Mayor and City Council of Baltimore City or the appropriate governing body" is added to clarify the responsibility to give notice of the tax credit.

In subsection (g)(1) of this section, the word "granted" is substituted for the former word "allowed", for clarity and consistency.

Subsection (g)(3) of this section is revised to provide that a taxpayer "state under oath that the facts in the application are true" in light of the explanation of "oaths" in § 1-201 of this article.

In subsection (h) of this section, the defined term "law" is substituted for the former phrase "ordinance or resolution", for clarity.

As to the word "regulations", see revisor's note to § 9-102(c) of this title.

Defined terms: "County" § 1-101
"County property tax" § 1-101 "Department" § 1-101