"prescribe" and "promulgate" are deleted. See generally Title 10, Subtitle 1 of the State Government Article.

Also throughout this article, the defined term "governing body" is substituted for the former, diverse, and sometimes inaccurate references to specific governing bodies, e.g., county council, county commissioners, and city council.

Also throughout this article, the defined term "property tax" is substituted for the former term "ordinary tax". While present Art. 81, § 6 divides taxes into the classifications of "ordinary taxes" and "special taxes", the only "ordinary taxes" are the taxes imposed on real and personal property. This substitution eliminates a possibly misleading synonym for the defined term "property tax".

The former laws concerning the operating property of railroads, certain other carriers, and utilities were to a large degree obsolete and did not reflect current administrative and operating practices. On the direction of a Joint Subcommittee of the Senate Budget and Taxation Committee and the House Ways and Means Committee, the Commission to Revise the Annotated Code received comments from the State Department of Assessments and Taxation and other relevant sources. This revision, as approved by the Joint Subcommittee, reflects these comments in the definitions of "operating property" and "operating unit" in § 1-101 and in the provisions of §§ 8-107 and 8-108 of this article.

SECTION 3. AND BE IT FURTHER ENACTED, That Section(s) 9C(k)(1) of Article 81 - Revenue and Taxes of the Annotated Code of Maryland be repealed and reenacted, with amendments, and transferred from the Annotated Code of Maryland to be Section 20.110 of the Public Local Laws of Howard County, being Article 14 of the Public Local Laws of Maryland (1977 Edition and October, 1984 Supplement, as amended), to read as follows:

Article 14 - Howard County

20.110.

[(k) In Howard County, (1) from] (A) SUBJECT TO, AND IN ACCORDANCE WITH, THE PROVISIONS OF TITLE 9, SUBTITLE 3, OF THE TAX - PROPERTY ARTICLE, THE GOVERNING BODY OF HOWARD COUNTY AND OF A MUNICIPAL CORPORATION IN HOWARD COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX FOR local front foot charges for water, sanitary, storm sewers or other utilities only, IMPOSED ON real property THAT:

(1) IS owned by A community [associations and] ASSOCIATION;

(2) IS used for public parks, playgrounds, or picnic