

CHAPTER 117

(House Bill 1156)

AN ACT concerning

Prince George's County - Property Tax Credit
Child Care Providers
PG 410-86

FOR the purpose of authorizing the governing body of Prince George's County to grant, by law, a credit against the county property tax on certain real property used to provide certain child care for certain persons; requiring the child care provider to dedicate a certain area of the property for child care; providing for the amount of the tax credit; and generally relating to a Prince George's County property tax credit for real property used by certain child care providers.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 9-318(b)
Annotated Code of Maryland
(1986 Volume)

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

Article - Tax - Property

9-318.

(b) (1) The governing body of Prince George's County may grant, by law, a property tax credit under this section against county property tax imposed on:

(i) real property that is:

1. owned by a nonprofit community civic association or corporation;

2. dedicated by plat or deed restriction to the use of the lot owners in the community, if the use is not contingent on the payment of:

A. dues to the association or corporation, unless dues are used only to improve or maintain the real property of the community; or

B. compensation for admission to or use of the real property, unless the compensation is used only to improve or maintain the real property of the community;