

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved May 14, 1987.

CHAPTER 284

(House Bill 962)

AN ACT concerning

Day Care - Property Tax Credit

FOR the purpose of authorizing a county or municipal corporation to grant a property tax credit for certain property used for certain child care services; defining a term; and generally relating to the authorization of a property tax credit for property used to provide certain child care services.

BY adding to

Article - Tax - Property
Section 9-213
Annotated Code of Maryland
(1986 Volume and 1986 Supplement)

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

Article - Tax - Property

9-213.

(A) ~~IN THIS SECTION, "DAY CARE PROVIDER" MEANS A PERSON LICENSED OR REGISTERED~~, REGISTERED, OR ACCREDITED UNDER THE LAWS OF THE STATE OR A POLITICAL SUBDIVISION OF THE STATE WHO PROVIDES FAMILY OR GROUP CHILD CARE SERVICES ON A REGULAR BASIS.

(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ANY IMPROVEMENT OF REAL PROPERTY ~~THAT IS USED BY A LICENSED OR REGISTERED DAY CARE PROVIDER TO PROVIDE FAMILY OR GROUP CHILD CARE SERVICES.~~ PROVIDED THAT:

(1) THE IMPROVEMENT IS MADE AFTER JULY 1, 1987;