

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, ~~ACCREDITED~~, 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, ACCREDITED, OR REGISTERED DAY CARE PROVIDER TO PROVIDE FAMILY OR GROUP CHILD CARE SERVICES~~, PROVIDED THAT:

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

(2) THE IMPROVEMENT IS USED EXCLUSIVELY FOR THE PURPOSE OF PROVIDING FAMILY OR GROUP CHILD DAY CARE SERVICES OFFERED BY A LICENSED, REGISTERED, OR ACCREDITED DAY CARE PROVIDER;

(3) THE AMOUNT OF THE CREDIT DOES NOT EXCEED \$2,000 OR THE AMOUNT OF COUNTY PROPERTY TAX ATTRIBUTABLE TO THE IMPROVEMENT, WHICHEVER IS LESS; AND

(4) THE CREDIT IS NOT AVAILABLE FOR MORE THAN 4 YEARS FOR ANY ELIGIBLE IMPROVEMENT.

(C) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(1) THE AMOUNT OF THE PROPERTY TAX CREDIT UNDER THIS SECTION;

(2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION; AND

(3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

(D) A CREDIT UNDER THIS SECTION MAY BE GRANTED FOR IMPROVEMENTS MADE PRIOR TO JULY 1, 1991.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.