

CHAPTER 641

(House Bill 230)

AN ACT concerning

Property Tax Credit - Child Day Care

FOR the purpose of authorizing a county or municipal corporation to grant a property tax credit for certain real property used for certain child care services; authorizing the governing body of a county or of a municipal corporation to provide by law for the amount and duration of the credit and any other provision necessary to carry out the credit; and generally relating to the authorization of a property tax credit for certain real property used for certain child care services.

BY adding to

Article - Tax - Property
Section 9-214
Annotated Code of Maryland
(1986 Volume and 1987 Supplement)

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

Article - Tax - Property

9-214.

(A) 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 THAT PORTION OF THE REAL PROPERTY ON WHICH AN IMPROVEMENT IS SUBSTANTIALLY COMPLETED AFTER JULY 1, 1988 IF:

(1) THE PROPERTY IS OWNED BY A BUSINESS HAVING AT LEAST 25 EMPLOYEES; AND

(2) THE IMPROVEMENT CONTAINS AN AREA SET ASIDE AND DEDICATED EXCLUSIVELY FOR A DAY CARE CENTER THAT IS:

(I) REGISTERED AS A FAMILY DAY CARE HOME UNDER TITLE 5, SUBTITLE 5, PART V OF THE FAMILY LAW ARTICLE; OR

(II) LICENSED AS A GROUP DAY CARE CENTER UNDER TITLE 14, SUBTITLE 1, PART I OF THE HEALTH - GENERAL ARTICLE.