

VETOES

Sincerely,
William Donald Schaefer
Governor

Senate Bill No. 805

AN ACT concerning

Adult 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 adult day care services; defining altering a definition of a term; and generally relating to the authorization of a property tax credit for property used to provide certain adult day care services.

BY ~~adding to~~ repealing and reenacting, with amendments,

Article - Tax - Property
Section ~~9-214~~ 9-213
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}--IN--THIS--SECTION,--"ADULT--DAY--CARE--PROVIDER"--MEANS--A--PERSON--LICENSED,--REGISTERED,--OR--ACCREDITED--UNDER--THE--LAWS--OF--THE--STATE--OR--A--POLITICAL--SUBDIVISION--OF--THE--STATE--WHO--PROVIDES--DAY--CARE--SERVICES--FOR--ELDERLY--INDIVIDUALS--OR--MEDICALLY--HANDICAPPED--ADULTS--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,--IF:~~

~~{1}--THE--IMPROVEMENT--IS--MADE--ON--OR--AFTER--JULY--17--1987,--BUT--BEFORE--JULY--17--1991;~~

~~{2}--THE--IMPROVEMENT--IS--USED--EXCLUSIVELY--FOR--THE--PURPOSE--OF--PROVIDING--DAY--CARE--SERVICES--OFFERED--BY--A--LICENSED,--REGISTERED,--OR--ACCREDITED--ADULT--DAY--CARE--PROVIDER;~~