

WILLIAM DONALD SCHAEFER, Governor

(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:

9-213.

(a) In this section, "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 family or group child care OR ADULT DAY CARE services, INCLUDING THOSE 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, 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 OR ADULT DAY CARE services offered by a licensed, registered, or accredited day care provider;

(3) the amount of the ANNUAL 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;