

authority of governing bodies of certain political subdivisions to grant a property tax credit for day care centers.

BY repealing and reenacting, with amendments,

Article - Tax - Property  
Section 9-213  
Annotated Code of Maryland  
(1986 Volume and 1988 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, 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] THAT PORTION of real property, [ , provided that:

(1) the improvement is made] ~~ON WHICH AN IMPROVEMENT,~~  
INCLUDING ANY IMPROVEMENT, THAT IS SUBSTANTIALLY COMPLETED 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] ~~IF THE IMPROVEMENT~~ THAT PORTION OF THE IMPROVED PROPERTY CONTAINS AN AREA SET ASIDE AND DEDICATED EXCLUSIVELY FOR A DAY CARE CENTER THAT IS:

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