

(1986 Volume and 1993 Supplement)

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

Article – Tax – Property

7-510.

In Calvert, CAROLINE, Cecil, Kent, or Queen Anne’s County, when authorized by the governing body of the county by law, 1 or more classes of the personal property of any commercial, manufacturing, or professional business that is actually used in the business, including furniture, fixtures, equipment, and supplies, is not subject to the county property tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1994.

Approved May 2, 1994.

CHAPTER 399

(House Bill 1002)

AN ACT concerning

Caroline County – Agricultural Preservation Districts – Tax Credit

FOR the purpose of authorizing the County Commissioners of Caroline County to grant by law a tax credit, not exceeding a specified amount, against the county property tax for certain ~~property~~ agricultural land included in an agricultural preservation district; providing a certain penalty if a property owner terminates an agricultural preservation district agreement after a tax credit is granted; authorizing the County Commissioners to provide by law certain procedural and enforcement provisions; and generally relating to authorization for property tax credits intended to preserve agricultural land in Caroline County.

BY adding to

- Article – Tax – Property
- Section 9-307(c)
- Annotated Code of Maryland
- (1986 Volume and 1993 Supplement)

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