

INDEX

Page

| | |
|---|------|
| Caroline County - | |
| Development Excise Tax - | |
| Agricultural land preservation, tax imposed on new lots created by subdivision for costs of | 4447 |
| Public school construction, tax imposed on new lots created by subdivision for costs of | 4446 |
| Harford County - | |
| Property tax payment on a semiannual basis, provisions added | 4504 |
| Transfer tax on instruments of writing, established | 4496 |
| Howard County - | |
| Building excise tax on new building construction, provisions added | 4506 |
| Fire and Rescue Tax - | |
| Established, and districts established; fire districts abolished; list of volunteer fire corporations, added | 4507 |
| Use for funding length of service award program for volunteer fire fighting/EMS personnel, provisions added | 4507 |
| Mobile home site rental tax, provisions generally revised | 4506 |
| Police and fire pension plan, disability payments considered to be like workers' compensation payments and not taxable income, fire captain added to list of eligible employees, obsolete provisions deleted, and language updated to reflect establishment of plan | 4512 |
| Montgomery County - | |
| Construction excise tax, effective and termination dates, postponed | 4521 |
| Public advocate for assessments and taxation, office abolished; functions assigned to the director of finance | 4533 |
| Revenue Stabilization Fund, established | 4532 |
| Mount Rainier - | |
| Property tax rate, cap removed | 4421 |
| Special assessment for funding the fire and police departments, provisions altered | 4420 |
| | 4421 |
| Prince George's County - | |
| Amusement tax, farm recreational activities exempted | 4556 |
| Hotel and motel tax, rate reduced and portion of receipts designated for travel promotion activities | 4554 |
| Municipal tax differential, change in rate from one year to the next, municipal review of changes in county services structure or funding, and reimbursement to municipalities for stormwater management expenditures, provisions altered | 4551 |
| Personal property tax credit for property consumed in or used primarily for research and development, provisions added | 4565 |
| Property Tax Credits - | |
| Construction or improvements in revitalization tax credit districts, provisions added | 4556 |
| Property leased, occupied, and used by religious organizations, authorized | 4555 |
| Revenue Estimates, Board of, established | 4552 |
| Revitalization tax credit district, established to promote community redevelopment and revitalization | 4556 |
| Transfer Tax - | |
| Exemption, grantee entitled to claim credit unless the grantor pays the entire amount of the transfer tax | 4553 |