

the governing body to provide for the amount of the credit, the subclasses of personal property to which the credit applies, and provisions necessary to administer the credit; providing for the effective date and application of this Act; and generally relating to authorization for the governing body of Dorchester County to grant certain tax credits.

BY adding to

Article - Tax - Property

Section 9-311(d)

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

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

**Article - Tax - Property**

9-311.

(D) (1) THE GOVERNING BODY OF DORCHESTER COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON PERSONAL PROPERTY.

(2) A LAW ADOPTED UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY PROVIDE FOR:

(I) THE AMOUNT OF A CREDIT;

(II) THE SUBCLASSES OF PERSONAL PROPERTY UNDER § 8-101(C) OF THIS ARTICLE TO WHICH THE CREDIT APPLIES; AND

(III) OTHER PROVISIONS NECESSARY TO ADMINISTER THE CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1995 and shall be applicable to taxable years beginning after June 30, 1995.

Approved May 9, 1995.

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**CHAPTER 174**

**(Senate Bill 471)**

AN ACT concerning

**Caroline County - Personal Property Tax - Authorized Credit**

FOR the purpose of authorizing the governing body of Caroline County to grant a property tax credit against the county property tax on personal property; authorizing the governing body to provide for the amount of the credit, the subclasses of personal property to which the credit applies, and provisions necessary to