

Article - Tax - Property

10-301.

[(a)] Except as otherwise provided by [subsection (b) of this section or] § 10-205 of this title, the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may authorize, by law, a discount, if the county or municipal corporation property tax, as applicable, or appropriate tax district charge that is due is paid during the grace period provided by § 10-102(b) of this title.

[(b) If the county property tax is paid during the grace period, the discount on the county property tax on real property in Baltimore County is:

- (1) 2% in July; and
- (2) 1% in August.]

SECTION 2. AND BE IT FURTHER ENACTED, That:

(a) This Act is contingent on the enactment by the Baltimore County Council of legislation that:

(1) Effective July 1, 1995, imposes a discount of 1% for property taxes paid in July and 0.5% for property taxes paid in August; and

(2) Effective August 1, 1995, imposes a credit against all county transfer taxes imposed on the first \$22,000 of any residential property sale; and

(b) If legislation described in subsection (a) of this section is not enacted, this Act shall be void without the necessity of further action by the General Assembly.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That, subject to Section 2 of this Act, this Act shall take effect July 1, 1995 and shall be applicable to all taxable years beginning after June 30, 1995.

Approved April 11, 1995.

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CHAPTER 18

(Senate Bill 281)

AN ACT concerning

**Vietnam Veterans Memorial Parkway Highway**

FOR the purpose of requiring the State Highway Administration to designate a certain portion of Maryland Route 24 as the Vietnam Veterans Memorial Parkway Highway.

BY adding to

Article - Transportation  
Section 8-650