(2)   A CREDIT AGAINST THE COUNTY PROPERTY TAX MAY NOT BE GRANTED FOR PERSONAL PROPERTY ALREADY EXEMPT FROM TAXATION UNDER § 7-238(B) OF THIS ARTICLE.

(B)   THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY ADOPT PROCEDURES TO DETERMINE THE AMOUNT AND THE CONDITIONS OF ELIGIBILITY AND METHOD OF APPLICATION OF THE PROPERTY TAX CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1, 1996~~ June 1, 1996 and shall be applicable to all taxable years beginning after June 30, 1997.

Approved April 30, 1996.

CHAPTER 156

(House Bill 1118)

AN ACT concerning

Property Tax – Computer Software

FOR the purpose of providing an exemption from valuation and property tax for certain computer software and related documentation; defining certain terms; *allowing the governing body of a county or municipal corporation to grant a certain property tax credit on property tax imposed on computer software;* providing for the application of this Act; and generally relating to a property tax exemption for certain computer software and related documentation.

BY adding to
    Article – Tax – Property
    Section 7–238 *and 9–227*
    Annotated Code of Maryland
    (1994 Replacement Volume and 1995 Supplement)

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

Article – Tax – Property

7–238.

(A)   (1)   IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2)   (I)   "COMPUTER SOFTWARE" MEANS ANY PROGRAM OR ROUTINE USED TO CAUSE A COMPUTER TO PERFORM A SPECIFIC TASK OR SET OF TASKS.

(II)   "COMPUTER SOFTWARE" INCLUDES:

1.   SYSTEM AND APPLICATION PROGRAMS; AND