

(2) THE AUTHORITY FAILED TO FOLLOW ITS OWN PROCEDURES OR REGULATIONS FOR RESOLVING A DISPUTE UNDER ~~§ 13-1108(4)~~ § 13-1108(4)(II) OF THIS SUBTITLE.

**Article 48A - Insurance Code**

634A.

A PERSON SUBJECT TO THE TAX IMPOSED UNDER THIS SUBTITLE MAY CLAIM A CREDIT AGAINST THE TAX FOR A CERTIFIED REHABILITATION AS PROVIDED UNDER ~~§ 10-704.4 OF THE TAX - GENERAL ARTICLE~~ ARTICLE 83B, § 5-801 OF THE CODE.

**Article - Tax - General**

8-208.1.

A FINANCIAL INSTITUTION MAY CLAIM A CREDIT AGAINST THE FINANCIAL INSTITUTION FRANCHISE TAX FOR A CERTIFIED REHABILITATION AS PROVIDED UNDER ~~§ 10-704.4 OF THIS ARTICLE~~ ARTICLE 83B, § 5-801 OF THE CODE.

8-406.1.

A PUBLIC SERVICE COMPANY MAY CLAIM A CREDIT AGAINST THE PUBLIC SERVICE COMPANY FRANCHISE TAX FOR A CERTIFIED REHABILITATION AS PROVIDED UNDER ~~§ 10-704.4 OF THIS ARTICLE~~ ARTICLE 83B, § 5-801 OF THE CODE.

10-208.

[(h) (1) (i) In this subsection the following words have the meanings indicated.

(ii) "Amortizable basis" means the part of the basis attributable to amounts spent for the rehabilitation of a certified nondepreciable historic structure that is consistent with the historic character of the property or district under the regulations of the Comptroller.

(iii) "Certified local government" means a political subdivision in the State that:

1. participates in the United States Department of Interior National Park Service Certified Local Government Program as stipulated in 36 Code of Federal Regulations 61;

2. conducts a historic preservation program that the National Park Service certifies as meeting all of the requirements and criteria of the program as stipulated in 36 Code of Federal Regulations 61; and

3. for the designation of individual historic properties and historic districts, employs criteria that the Maryland Historical Trust approves as being consistent with criteria used by the Trust.