

INDEX

	Chapter	Page
Property tax credit for property determined to have development impact tax credits that exceed what may be used under county law, authorized	700	4034
Neighborhood and Community Assistance Program, types of projects that may receive contributions eligible for tax credits, documentation of value of contribution, and delegation of local government project approval authority, provisions altered	327	2362
Queen Anne's County -		
Kent Island Volunteer Fire Department, property tax credit, provisions added	742	4208
Reimbursement of property tax credits to counties, appropriation for	3	87
Renters' property tax credit relief, appropriation for	3	88 292
St. Mary's County -		
Personal property, property tax credit provisions added	479	2811
Real property subject to State or county agricultural land preservation program, property tax credit provisions added; property tax credit for buildings other than tobacco barns on agricultural use land used for agricultural activities, authority repealed	684	3925
"Smart growth" requirements to preserve existing neighborhoods and agricultural, natural, and rural resources by prohibiting State funding for growth related projects that are not located in designated priority funding areas, provisions added	759	4335
Talbot County -		
Property tax credit for property owned by Chesapeake Audubon Society, provisions added	87	1486
Tangible personal property used in a production activity, sales and use tax exemption expanded	4	327
Telecommunications tax reform, including income tax credits for property taxes, repeal of income tax exemption for local telephone provider revenues subject to franchise tax, itemization of franchise tax on local provider bill, and reclassification of public utility property for property tax purposes	629 630	3509 3518
Urban enterprise zones, reimbursement of property tax credits for, appropriation for	3	87
Tax Districts, Special SEE Special Tax Districts		
Tax Preparers --		
Preparation of false income tax return or refund claim by tax preparer, criminal provisions altered	405	2633
Tax Sales --		
Baltimore City -		
Foreclosure of right of redemption, taxes, interest and penalties paid by plaintiff in an action included as reimbursable expenses, provisions clarified	342	2423