

**Article - Tax - Property**

7-110.

A LAW THAT GRANTS OR AUTHORIZES A TAX CREDIT UNDER TITLE 9 OF THIS ARTICLE MAY NOT BE CONSTRUED TO AFFECT THE ELIGIBILITY OF ANY ENTITY FOR A PROPERTY TAX EXEMPTION PROVIDED UNDER THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applied prospectively only, and with regard to any act granting or authorizing a tax credit under Title 9 of the Tax - Property Article that was enacted before the effective date of this Act, this Act is not intended to create any inference as to eligibility of any entity for a property tax exemption under Title 7 of the Tax - Property Article.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2000.

Approved May 11, 2000.

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**CHAPTER 262**

**(House Bill 821)**

AN ACT concerning

**Property Tax Credits - Construction**

FOR the purpose of providing that a law granting or authorizing a property tax credit may not be construed to affect eligibility of any entity for a property tax exemption; providing for the construction of this Act; and generally relating to the construction of laws granting or authorizing property tax credits.

BY adding to

Article - Tax - Property

Section 7-110

Annotated Code of Maryland

(1994 Replacement Volume and 1999 Supplement)

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

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SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applied prospectively only, and with regard to any act granting or authorizing a tax credit