

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2000.

Approved May 11, 2000.

**CHAPTER 455**

**(House Bill 1075)**

AN ACT concerning

**Washington County - Property Tax ~~Exemption~~ Credit - Musical and Cultural Education**

FOR the purpose of ~~providing for an exemption from property tax for property owned by a certain organization that is actually used exclusively for the nonprofit musical and cultural education of the public~~ authorizing the governing body of Washington County or of a municipal corporation in Washington County to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on property that is owned by a certain organization; and generally relating to property tax credits in Washington County.

BY ~~adding to~~ repealing and reenacting, with amendments,

Article - Tax - Property

Section ~~7-241~~ 9-323(a)

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:

**Article - Tax - Property**

~~7-241.~~

~~PROPERTY IS NOT SUBJECT TO THE PROPERTY TAX IF THE PROPERTY:~~

~~(1) IS OWNED BY THE ROHRERSVILLE CORNET BAND OF WASHINGTON COUNTY, AND~~

~~(2) IS USED EXCLUSIVELY FOR THE NONPROFIT MUSICAL AND CULTURAL EDUCATION OF THE PUBLIC.~~

~~9-323.~~

(a) (1) The governing body of Washington County or of a municipal corporation in Washington County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

(i) new construction or on an improvement to existing property;