

Section 6-107(c)Annotated Code of Maryland(1997 Volume and 2000 Supplement)BY repealingArticle - Tax - GeneralSection 8-208.1 and 8-406.1Annotated Code of Maryland(1997 Replacement Volume and 2000 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - GeneralSection 10-207(u) and ~~10-307(g)~~ and 10-704.5Annotated Code of Maryland(1997 Replacement Volume and 2000 Supplement)

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

**Article 83B - Department of Housing and Community Development**

5-801.

(a) (1) In this section the following words have the meanings indicated.

(2) "Business entity" means [a]:

(I) A person conducting or operating a trade or business in the State; OR

(II) AN ORGANIZATION OPERATING IN MARYLAND THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE.

(3) "Certified heritage area" has the meaning stated in § 13-1101(d) of the Financial Institutions Article.

(4) (I) "Certified heritage structure" means a structure that is LOCATED IN THE STATE AND IS:(i) 1. Listed in the National Register of Historic Places;(ii) 2. Designated as a historic property under local law;(iii) 3. A. Located in a historic district listed on the National Register of Historic Places or in a local historic district; andB. Certified by the Director of the Maryland Historical Trust as contributing to the significance of the district; or(iv) 4. Located in a certified heritage area and which has been certified by the Maryland Heritage Areas Authority as contributing to the significance of the certified heritage area.