

Harford County for certain owner-occupied real property.

BY adding to

Article - Tax - Property

Section 9-314(c)

Annotated Code of Maryland

(1994 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 - Tax - Property

9-314.

(C) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN HARFORD COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON RESIDENTIAL REAL PROPERTY LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL CORPORATION THAT IS:

~~(I) OWNED BY AN INDIVIDUAL SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY AS DEFINED UNDER § 3-1101 OF THE COURTS ARTICLE;~~

~~(II) OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY AS DEFINED UNDER § 3-1101 OF THE COURTS ARTICLE, AND AND OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL SERVING AS A MEMBER OF A:~~

(I) VOLUNTEER FIRE COMPANY;

(II) VOLUNTEER AMBULANCE COMPANY; OR

(III) LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR VOLUNTEER AMBULANCE COMPANY.

~~(III) LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL CORPORATION.~~

(2) THE MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SUBSECTION;

(II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SUBSECTION; AND

(III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1, 2001~~ June 1, 2001 and shall be applicable to all taxable years beginning after June 30, 2001.