

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ July 1, 2003.

Approved May 22, 2003.

CHAPTER 410

(House Bill 156)

AN ACT concerning

Calvert County - Property Tax Credit - Members of Volunteer Fire and Rescue Companies

FOR the purpose of authorizing the governing body of Calvert County to grant, by law, a tax credit against the county property tax imposed on real property that is owned by members of volunteer fire and rescue companies; authorizing the governing body of Calvert County to provide, by law, for the amount, duration, and criteria for qualifying for the tax credit under this Act; providing for the application of this Act; and generally relating to a local property tax credit in Calvert County for members of volunteer fire and rescue companies.

BY adding to

Article - Tax - Property

Section 9-306(f)

Annotated Code of Maryland

(2001 Replacement Volume and 2002 Supplement)

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

Article - Tax - Property

9-306.

(F) (1) THE GOVERNING BODY OF CALVERT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS OWNED BY MEMBERS OF VOLUNTEER FIRE AND RESCUE COMPANIES.

(2) THE GOVERNING BODY OF CALVERT COUNTY MAY PROVIDE, BY LAW, FOR:

(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS SUBSECTION; AND

(II) THE CRITERIA FOR QUALIFYING FOR THE TAX CREDIT UNDER THIS SUBSECTION.