of the Authority, for the maintenance and repair of the Hippodrome Performing Arts Center facility so as to keep the Hippodrome Performing Arts Center facility in first class operating condition;

- 3. To pay to the Authority for the duration of any bonds issued as authorized under § 13-712(a)(1) of this subtitle an amount equal to \$2 per ticket sold for admission to the Hippodrome Performing Arts Center facility; and
- 4. To be solely responsible for all expenditures relating to the operation, maintenance, and repair of the Hippodrome Performing Arts Center facility, including net operating deficits (the amount by which expenditures exceed revenues) that may be incurred.

## <u>Article 83B - Department of Housing and Community Development 5-801.</u>

- (a) (4) (ii) "Certified heritage structure" does not include a structure that is owned by the State, a political subdivision of the State, or the federal government[, other than a structure located on the Hippodrome site, as defined in § 13-701 of the Financial Institutions Article].
- $\underline{\underline{\Gamma}(f)}$  (1) In this subsection, "Authority affiliate" has the meaning stated in § 13–701(t) of the Financial Institutions Article.
- (2) As authorized under § 13–708 of the Financial Institutions Article, the Maryland Stadium Authority or an Authority affiliate may transfer to any business entity or individual any credit under this section for qualified rehabilitation expenditures of the Maryland Stadium Authority or an Authority affiliate.
- (3) A business entity or individual to whom any credit is transferred by the Maryland Stadium Authority or an Authority affiliate under this subsection may claim a tax credit under this section in the full amount of the credit transferred.]

## Article - Tax - General

## 10-207.

[(u) The subtraction under subsection (a) of this section includes any amount received by any Authority affiliate, as defined in § 13-701(t) of the Financial Institutions Article, in consideration of the transfer of the credit allowed under Article 83B, § 5-801 (f) of the Code.]

## 10-307.

- (g) The subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for an individual under:
- (1) § 10-207(i) of this title (Profits on sale or exchange of State or local bonds);
  - (2) § 10-207(k) of this title (Relocation and assistance payments);
  - (3) § 10-207(m) of this title (State or local income tax refunds); OR