

authorizing the county or municipal corporation to provide, by law, for the amount, duration, and application of the property tax credit and any other provision necessary to carry out this Act; providing for the effective date and application of this Act; and generally relating to a property tax credit for a business that provides computers to its employees for their use at home.

BY adding to

Article – Tax – Property

Section 9-241

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

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

Article – Tax – Property

9-241.

(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON PERSONAL PROPERTY, OTHER THAN OPERATING PERSONAL PROPERTY OF A PUBLIC UTILITY, OF A BUSINESS THAT PROVIDES COMPUTERS TO ITS EMPLOYEES FOR THEIR USE AT HOME.

(B) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

- (1) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION;
- (2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;
- (3) THE CRITERIA AND QUALIFICATIONS NECESSARY TO RECEIVE THE CREDIT; AND
- (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2002 and shall be applicable to all taxable years beginning after June 30, 2002.

Approved May 16, 2002.

CHAPTER 461

(Senate Bill 345)

AN ACT concerning

Vehicle Laws – Leaving the Scene of an Accident Involving Serious Bodily Injury or Death – Penalties