

CHAPTER 259**(Senate Bill 256)**

AN ACT concerning

Allegany County - Property Tax Credit - Gilchrist Museum

FOR the purpose of authorizing the governing body of Allegany County or of a municipal corporation in Allegany County to grant a property tax credit against the county or municipal corporation property tax imposed on property owned by the Cumberland Cultural Foundation known as the Gilchrist Museum; providing for the application of this Act; and generally relating to a property tax credit in Allegany County for the Gilchrist Museum.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-302(b)

Annotated Code of Maryland

(2001 Replacement Volume and 2003 Supplement)

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

Article - Tax - Property

9-302.

(b) The governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

- (1) property that is owned by the Upper Potomac Jaycees, Incorporated;
 - (2) property that is owned by the Allegany Beagle Club, Incorporated;
 - (3) property that is:
 - (i) leased by Frostburg Community Hospital, Inc.; and
 - (ii) used for hospital purposes;
 - (4) property that is owned by the Western Maryland Scenic Railroad;
 - (5) property that is owned by the Frostburg Lions Club;
 - (6) property that is owned by the Cumberland/Allegany County Industrial Foundation, Inc.;
 - (7) property that is owned by the La Vale Lions Club Foundation, Inc.;
- [and]
- (8) property that is owned by the Carver Community Center, Inc.; AND