

FOR the purpose of authorizing the governing body of Prince George's County to grant a property tax credit against the county property tax imposed on certain real property located in certain areas near certain refuse disposal systems, subject to a certain approval of the use of environmental surcharges to offset a certain amount of property tax credits; defining a certain term; making provisions of this Act severable; and generally relating to property tax credits and environmental surcharges.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-318(b)(1)(iv) and (v)

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

BY adding to

Article - Tax - Property

Section 9-318(b)(1)(vi) and (6)

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

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

Article - Tax - Property

9-318.

(b) (1) The governing body of Prince George's County may grant, by law, a property tax credit under this section against county property tax imposed on:

(iv) real property used by the property owner to provide child care for the children of at least 25 employees; [and]

(v) real property that is:

1. owned by the American Institute of Physics;

2. leased by the American Institute of Physics to affiliated societies; and

3. used only for nonprofit activities relating to the advancement and diffusion of the knowledge of physics and its application to human welfare[.]; AND

(VI) SUBJECT TO THE CONDITION ESTABLISHED UNDER PARAGRAPH (6) OF THIS SUBSECTION, RESIDENTIAL REAL PROPERTY THAT IS LOCATED WITHIN AN AREA THAT THE GOVERNING BODY DETERMINES IS ADVERSELY IMPACTED BY ITS PROXIMITY TO A REFUSE DISPOSAL SYSTEM FOR WHICH A PERMIT IS HAS BEEN ISSUED UNDER § 9-204 OF THE ENVIRONMENT ARTICLE ON OR AFTER JULY 1, 1991.