

CHAPTER 652

(House Bill 1281)

AN ACT concerning

Allegany County – Property Tax Credit – Western Maryland Scenic Railroad

FOR the purpose of ~~requiring that~~ allowing the governing body of Allegany County ~~and~~ or of a municipal corporation in Allegany County to grant a property tax credit for certain property that is owned by the Western Maryland Scenic Railroad.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section ~~9-302(a)~~ 9-302(b)

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

9-302.

~~(a) The governing body of Allegany County and of a municipal corporation in Allegany County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:~~

~~(1) personal property that is owned by a nonprofit television broadcast translator station that is supported principally by public subscription; [and]~~

~~(2) property that is:~~

~~(i) owned by the South Cumberland Business and Civic Association, Incorporated; and~~

~~(ii) known as the South Cumberland Civic Center; AND~~

(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: