

Article - Tax - Property

9-218.

(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 PROPERTY TAX CREDIT AGAINST THE ~~COUNTY OR~~ MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON RENTAL DWELLINGS OF OWNERS WHO PROVIDE REDUCED RENTS FOR ANY TENANT WHO:

(1) IS AT LEAST 65 YEARS OLD; OR

(2) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED AND HAS QUALIFIED FOR BENEFITS UNDER:

(I) THE SOCIAL SECURITY ACT;

(II) THE RAILROAD RETIREMENT ACT;

(III) ANY FEDERAL ACT FOR MEMBERS OF THE UNITED STATES ARMED FORCES; OR

(IV) ANY FEDERAL RETIREMENT SYSTEM; OR

(3) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED BY A COUNTY HEALTH OFFICER ~~OR THE BALTIMORE CITY COMMISSIONER OF HEALTH.~~

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

(1) THE SPECIFIC REQUIREMENTS FOR ELIGIBILITY FOR A TAX CREDIT AUTHORIZED UNDER THIS SECTION;

(2) ADDITIONAL LIMITATIONS ON ELIGIBILITY FOR THE CREDIT;

(3) THE AMOUNT AND DURATION OF THE CREDIT; AND

(4) ANY OTHER PROVISION APPROPRIATE TO IMPLEMENT THE CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

May 24, 1991

The Honorable Thomas V. Mike Miller  
President of the Senate  
State House  
Annapolis, Maryland 21401