

# INDEX

|  | Chapter | Page |
|--|---------|------|
| Credit for owner-occupied real property to offset increased county income tax rate, provisions added; tax bill required to identify property as either owner-occupied or not ..... | 2*      | 4030 |
| Credit on real property leased, occupied, and used by a religious group or organization, provisions added .....  | 380     | 2772 |
| Credit program for homeowners, Governor prohibited from reducing FY 1993 appropriation for .....   | 269     | 2424 |
| Credit reimbursement to counties, appropriation for .....  | 64      | 1187 |
| Foreign registered vehicles involved in interstate commerce, exempted from valuation or property tax .....   | 133     | 2000 |
| Garrett County -   |         |      |
| Ad valorem property tax to pay for landfill-related costs, authorized .....  | 370     | 2749 |
| Discount if payment is made during grace period, provisions altered .....  | 485     | 3138 |
| Harford County -   |         |      |
| Credit for real property close to refuse disposal systems, provisions added .....  | 426     | 2912 |
| Homeowners property tax credit, local supplement granted by municipal corporations, provisions altered to apply to FY 1992 taxes .....   | 3       | 9    |
| Municipal corporation, payment deferral of increases on residential property owned by elderly or disabled persons, provisions added .....  | 584     | 3528 |
| Payment by credit card, provisions added .....   | 468     | 3077 |
| Queen Anne's County -  |         |      |
| Credit for property owned by the Lions Club of Kent Island, provisions added .....   | 107     | 1580 |
| Relief to elderly or disabled renters, appropriation for .....   | 64      | 1187 |
| Renters property tax relief program, Governor prohibited from reducing FY 1993 appropriation for .....   | 269     | 2424 |
| Renters' tax credit program, expanded to include persons under 60 under specified circumstances .....  | 1*      | 3963 |
| State grants in lieu of, to subdivisions .....   | 64      | 1155 |
| State property tax grant to the counties, provisions repealed .....  | 1*      | 3963 |
| Valuation records, release of information contained in, provisions added .....   | 405     | 2847 |
| Washington County -  |         |      |
| Credit for property owned by the Women's Club of Hagerstown, provisions added .....  | 111     | 1588 |
| Recordation Tax -  |         |      |
| Owner-occupied residential property, exemption provisions altered .....  | 530     | 3277 |
| Retail Sales Tax -   |         |      |
| Exemptions repealed or limited, expanded to selected services, and loopholes closed, provisions added .....  | 1*      | 3963 |
| Personal liability of corporate officers for the sales and use tax, provisions altered .....   | 497     | 3176 |
| St. Mary's County -  |         |      |
| Development impact fees paid by entities submitting property plans for approval, time requirement for payment repealed .....   | 356     | 2722 |

\* Special Session