

Approved by the Governor, April 24, 2008.

CHAPTER 330

(House Bill 1572)

AN ACT concerning

Worcester County – Property Tax Credits – Amusement Parks

FOR the purpose of authorizing the governing body of a municipal corporation in Worcester County to grant, by law, a property tax credit for certain real property known as the Ocean City Amusement ~~Park~~ and Fishing Pier; authorizing the governing body of Worcester County or of a municipal corporation in Worcester County to grant, by law, a property tax credit for certain real property used for the operation of an amusement park; authorizing the governing body of Worcester County or of a municipal corporation in Worcester County to provide, by law, for certain provisions relating to certain property tax credits; providing for the application of this Act; and generally relating to authorization for certain local property tax credits in Worcester County.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–325

Annotated Code of Maryland

(2007 Replacement Volume)

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

Article – Tax – Property

9–325.

(a) (1) The governing body of Worcester County may grant, by law, a property tax credit under this section against the county property tax imposed on:

(i) property that is: