

HOUSE BILL 923

Q2

7lr2997

By: **Allegany County Delegation**

Introduced and read first time: February 6, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Allegany County – Property Tax Credit – Allegany County Animal Shelter**
3 **Management Foundation, Inc.**

4 FOR the purpose of authorizing the governing body of Allegany County and of a municipal
5 corporation in Allegany County to grant a property tax credit against the county or
6 municipal corporation property tax imposed on property owned by the Allegany
7 County Animal Shelter Management Foundation, Inc.; providing for the application
8 of this Act; and generally relating to property tax credits in Allegany County.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 9–302(b)
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2016 Supplement)

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

16 **Article – Tax – Property**

17 9–302.

18 (b) The governing body of Allegany County or of a municipal corporation in
19 Allegany County may grant, by law, a property tax credit under this section against the
20 county or municipal corporation property tax imposed on:

21 (1) property that is owned by the Upper Potomac Jaycees, Incorporated;

22 (2) property that is owned by the Allegany Beagle Club, Incorporated;

23 (3) property that is:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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- 1 (i) leased by Frostburg Community Hospital, Inc.; and
- 2 (ii) used for hospital purposes;
- 3 (4) property that is owned by the Western Maryland Scenic Railroad;
- 4 (5) property that is owned by the Frostburg Lions Club;
- 5 (6) property that is owned by the Cumberland/Allegany County Industrial
6 Foundation, Inc.;
- 7 (7) property that is owned by the La Vale Lions Club Foundation, Inc.;
- 8 (8) property that is owned by the Carver Community Center, Inc.;
- 9 (9) property that is owned by the Cumberland Cultural Foundation and is
10 known as the Gilchrist Museum;
- 11 (10) property that is owned by the Allegany County Agricultural Expo, Inc.;
- 12 [and]
- 13 (11) property that is owned by the Allegany County Building Trades
14 Education Foundation, Inc.; AND
- 15 **(12) PROPERTY THAT IS OWNED BY THE ALLEGANY COUNTY ANIMAL**
16 **SHELTER MANAGEMENT FOUNDATION, INC.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
18 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.