

# SENATE BILL 214

Q2

9lr1505  
CF HB 243

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By: **Senator Edwards**

Introduced and read first time: January 24, 2019

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 8, 2019

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Allegany County – Property Tax Credit – Cumberland Economic Development**  
3 **Corporation**

4 FOR the purpose of authorizing the governing body of Allegany County and of a municipal  
5 corporation in Allegany County to grant, by law, a property tax credit against the  
6 county or municipal corporation property tax imposed on property owned by the  
7 Cumberland Economic Development Corporation; providing for the application of  
8 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)(15) and (16)  
12 Annotated Code of Maryland  
13 (2012 Replacement Volume and 2018 Supplement)

14 BY adding to  
15 Article – Tax – Property  
16 Section 9–302(b)(17)  
17 Annotated Code of Maryland  
18 (2012 Replacement Volume and 2018 Supplement)

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

21 **Article – Tax – Property**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 9-302.

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

5 (15) property that is owned by the LaVale Swim Club, Inc.; [and]

6 (16) property that is:

7 (i) owned by:

- 8 1. The Lions Center, LLC;
- 9 2. The Lions Center I, LLC; or
- 10 3. The Lions Center II, LLC; and

11 (ii) known as The Lions Center for Rehabilitation and Extended  
12 Care; AND

13 (17) PROPERTY THAT IS OWNED BY THE CUMBERLAND ECONOMIC  
14 DEVELOPMENT CORPORATION.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
16 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.