

# HOUSE BILL 262

Q2

11r1746  
CF 11r1391

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By: **Frederick County Delegation**

Introduced and read first time: January 31, 2011

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County – Public School Lease – Property Tax Credit**

3 FOR the purpose of requiring rather than authorizing Frederick County to grant, by  
4 law, a property tax credit for real property leased to the Frederick County  
5 Board of County Commissioners or to the Frederick County Board of Education  
6 and used exclusively for public school educational purposes; and providing for  
7 the application of this Act.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – Property  
10 Section 9–312(d)  
11 Annotated Code of Maryland  
12 (2007 Replacement Volume and 2010 Supplement)

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

15 **Article – Tax – Property**

16 9–312.

17 (d) The governing body of Frederick County and of a municipal corporation  
18 in Frederick County [may] **SHALL** grant, by law, a property tax credit under this  
19 section against the county or municipal corporation property tax imposed on real  
20 property that is:

21 (1) leased to the Frederick County Board of County Commissioners or  
22 to the Frederick County Board of Education; and

23 (2) used exclusively for public school educational purposes.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,  
3 2011.