

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

Article 81 - Revenue and Taxes

9C.

(e) In Baltimore County:

(12) (I) IN THIS PARAGRAPH (12), THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:

1. "HOME" MEANS A DWELLING, LAND ON WHICH THE DWELLING IS LOCATED, AND ANY OTHER IMPROVEMENTS TO THE LAND.

2. "HOMEOWNERS' ASSOCIATION" MEANS AN ASSOCIATION OF PERSONS WHO OWN HOMES THAT ARE BURDENED BY A DECLARATION OF COVENANTS OR A RESTRICTIVE COVENANT THAT PROVIDES THAT THE COVENANTS BE ENFORCED BY AN ASSOCIATION OF MEMBERS.

(II) THE COUNTY COUNCIL MAY GRANT A COUNTY REAL PROPERTY CREDIT AGAINST COUNTY TAXES LEVIED ON HOMES IN A HOMEOWNERS' ASSOCIATION, IF:

1. THE COUNTY COUNCIL CONSULTS WITH THE HOMEOWNERS' ASSOCIATION; AND

2. THE COUNTY COUNCIL DETERMINES THAT THE HOMEOWNERS' ASSOCIATION PROVIDES SERVICES THAT WOULD OTHERWISE BE THE RESPONSIBILITY OF COUNTY GOVERNMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

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CHAPTER 189

(House Bill 405)

AN ACT concerning

Enterprise Zone Income Tax Credit

FOR the purpose of providing that the Department of Employment and Training, rather than the Department of Human Resources, shall adopt provisions certifying economically disadvantaged individuals for purposes of the income tax credit under the enterprise zone program.

BY repealing and reenacting, with amendments,