

# SENATE BILL 502

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4r3378  
CF HB 636

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By: **Senator McKay**

Introduced and read first time: January 24, 2024

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 10, 2024

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

1 AN ACT concerning

2 **Allegany County – Property Tax Credit – Evergreen Heritage Center**

3 FOR the purpose of authorizing the governing body of Allegany County or a municipal  
4 corporation in Allegany County to grant, by law, a property tax credit against the  
5 county or municipal corporation property tax imposed on property that is owned by  
6 a certain entity; and generally relating to a property tax credit in Allegany County.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 9–302(b)(16) and (17)

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2023 Supplement)

12 BY adding to

13 Article – Tax – Property

14 Section 9–302(b)(18)

15 Annotated Code of Maryland

16 (2019 Replacement Volume and 2023 Supplement)

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

19 **Article – Tax – Property**

20 9–302.

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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.



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

(16) property that is:

(i) owned by:

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

(ii) known as The Lions Center for Rehabilitation and Extended Care; [and]

(17) property that is owned by the Cumberland Economic Development Corporation; AND

**(18) PROPERTY THAT IS OWNED BY EVERGREEN HERITAGE CENTER FOUNDATION, INC., OR EVERGREEN HERITAGE CENTER HOLDINGS, LLC.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.