

Bill No.: _____

Requested: _____

Committee: _____

Drafted by: Yarborough

Typed by: Gail

Stored – 09/30/09

Proofread by _____

Checked by _____

By: **Howard County Delegation**

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Property Tax Credit – “Water-Only” Property in**
3 **Metropolitan District**

4 **Ho. Co. 00-10**

5 FOR the purpose of authorizing the governing body of Howard County to grant, by
6 law, a property tax credit against the county property tax imposed on property
7 located in a certain portion of the Howard County Metropolitan District;
8 requiring the governing body of Howard County in establishing the authorized
9 tax credit to develop certain criteria and to designate an agency to administer
10 the tax credit; authorizing the governing body of Howard County to specify the
11 amount and duration of the credit and certain other requirements and
12 procedures relating to the credit; providing for the application of this Act; and
13 generally relating to authorization for a property tax credit in Howard County
14 for property located in a certain portion of the Howard County Metropolitan
15 District.

16 BY repealing and reenacting, with amendments,
17 Article – Tax – Property
18 Section 9-315(a) and (b)
19 Annotated Code of Maryland
20 (2007 Replacement Volume and 2009 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **Article – Tax – Property**

4 9–315.

5 (a) The governing body of Howard County may grant, by law, a property tax
6 credit under this section against the county property tax imposed on:

7 (1) property that:

8 (i) is owned by any community association;

9 (ii) is used for community, civic, educational, library, or park
10 purposes; and

11 (iii) is not a swimming pool, tennis court, or similar recreational
12 facility;

13 (2) real property that is subject to the county’s agricultural land
14 preservation program;

15 (3) subject to subsections (b) and (c) of this section, real property that
16 is new construction or an improvement to real property owned or occupied by a
17 commercial or industrial business that:

18 (i) is currently or will be doing business in Howard County;

19 (ii) will employ at least 12 additional full–time local employees
20 by the second year in which the credit is allowed, not including any employee filling a
21 job created when a job function is shifted from an existing location in the State to the
22 location of the new construction or improvement; and

23 (iii) makes a substantial investment in Howard County, which
24 may be:

1 1. the acquisition of a building, land, or equipment that
2 totals at least \$2,000,000; or

3 2. the creation of 10 positions with salaries greater than
4 the current average annual wage in Howard County;

5 (4) subject to subsection (b) of this section, real property that is used
6 as a therapeutic riding facility by a nonprofit organization that:

7 (i) is exempt from taxation under § 501(c)(3) of the Internal
8 Revenue Code;

9 (ii) provides services to disabled individuals; and

10 (iii) has at least 85% of its clients who are disabled individuals;

11 [and]

12 (5) subject to subsection (b) of this section, owner-occupied residential
13 real property that is jointly owned by an individual and the Howard County Housing
14 Commission; AND

15 **(6) SUBJECT TO SUBSECTION (B) OF THIS SECTION, PROPERTY IN**
16 **THE HOWARD COUNTY METROPOLITAN DISTRICT THAT IS LOCATED IN THE**
17 **“WATER-ONLY” PORTION OF THE PLANNED SERVICE AREA SET FORTH IN THE**
18 **HOWARD COUNTY GENERAL PLAN.**

19 (b) In establishing a tax credit under subsection (a)(3) through [(5)] **(6)** of
20 this section, the governing body of Howard County:

21 (1) shall develop criteria necessary to implement the credit;

22 (2) shall designate an agency to administer the credit; and

23 (3) may specify:

24 (i) the amount and duration of the credit;

1 (ii) the qualifications and application procedures for the credit;
2 and

3 (iii) any other requirement or procedure for the granting or
4 administration of the credit that the governing body considers appropriate.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
7 2010.