

Bill No.: \_\_\_\_\_  
Requested: \_\_\_\_\_  
Committee: \_\_\_\_\_

Drafted by: Scott  
Typed by: David  
Stored – 11/17/16  
Proofread by \_\_\_\_\_  
Checked by \_\_\_\_\_

By: **Chair, Howard County Delegation**

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Property Tax Credit for Commercial Real Property – Flood**  
3 **Damage**

4 **Ho. Co. 9–17**

5 FOR the purpose of authorizing the governing body of Howard County to grant, by law, a  
6 tax credit against the county property tax imposed on commercial real property that  
7 the governing body determines has suffered certain damage caused by flood  
8 conditions; authorizing the governing body of Howard County to specify the amount  
9 and duration of the credit and to provide for the implementation and administration  
10 of the credit; providing for the application of this Act; and generally relating to a  
11 property tax credit in Howard County for certain flood damage to commercial real  
12 property.

13 BY repealing and reenacting, with amendments,  
14 Article – Tax – Property  
15 Section 9–315(a) and (b)  
16 Annotated Code of Maryland  
17 (2012 Replacement Volume and 2016 Supplement)

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



**Article – Tax – Property**

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9–315.

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

(1) property that:

(i) is owned by any community association;

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

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

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

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

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

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

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

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

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

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

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

7                                    (ii)    provides services to disabled individuals; and

8                                    (iii)   has at least 85% of its clients who are disabled individuals; [and]

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

12                                    **(6)    SUBJECT TO SUBSECTION (B) OF THIS SECTION, COMMERCIAL**  
13 **REAL PROPERTY THAT THE GOVERNING BODY OF HOWARD COUNTY DETERMINES**  
14 **HAS SUFFERED FLOOR DAMAGE OR SEWER DAMAGE CAUSED BY FLOOD CONDITIONS.**

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

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

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

19                                    (3)     may specify:

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

21                                    (ii)    the qualifications and application procedures for the credit; and

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

1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
2 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.