

Bill No.: _____
Requested: _____
Committee: _____

Drafted by: Butler
Typed by: David
Stored – 11/17/16
Proofread by _____
Checked by _____

By: **Delegate Flanagan**

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Property Tax – Exemption for Personal Property of Business**
3 **Located in Historic District**

4 **Ho. Co. 10–17**

5 FOR the purpose of authorizing the governing body of Howard County to exempt certain
6 personal property from the Howard County property tax under certain
7 circumstances; defining a certain term; providing for the application of this Act; and
8 generally relating to a certain property tax exemption in Howard County.

9 BY adding to
10 Article – Tax – Property
11 Section 7–520
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2016 Supplement)

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

16 **Article – Tax – Property**

17 **7–520.**

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



1 **(A) IN THIS SECTION, “LOCAL HISTORIC DISTRICT” MEANS A DISTRICT THAT**
2 **THE GOVERNING BODY OF HOWARD COUNTY HAS DESIGNATED UNDER LOCAL LAW**
3 **AS HISTORIC.**

4 **(B) THE GOVERNING BODY OF HOWARD COUNTY MAY EXEMPT PERSONAL**
5 **PROPERTY THAT IS OWNED OR LEASED BY A BUSINESS ENTITY FROM THE HOWARD**
6 **COUNTY PROPERTY TAX IF THE BUSINESS ENTITY IS LOCATED IN A LOCAL HISTORIC**
7 **DISTRICT OR A NATIONAL REGISTER DISTRICT.**

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
9 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.