

Bill No.: _____

Requested: _____

Committee: _____

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By: **Chair, Howard County Delegation**

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Property Tax Credit – Natural Disaster**

3 **Ho. Co. 09–18**

4 FOR the purpose of authorizing the governing body of Howard County to grant a property
5 tax credit against the county property tax imposed on residential or commercial real
6 property that has suffered damage caused by a natural disaster; making certain
7 alterations to the county’s existing authority to provide a property tax credit for
8 commercial property that has suffered damage caused by flood conditions; providing
9 for the application of this Act; and generally relating to a property tax credit for real
10 property in Howard County that has suffered damage caused by a natural disaster.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–315(a)
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2017 Supplement)

16 BY repealing and reenacting, without amendments,
17 Article – Tax – Property
18 Section 9–315(b)
19 Annotated Code of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2012 Replacement Volume and 2017 Supplement)

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

4 **Article – Tax – Property**

5 9–315.

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

8 (1) property that:

9 (i) is owned by any community association;

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

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

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

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

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

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

24 (iii) makes a substantial investment in Howard County, which may
25 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 the
4 current average annual wage in Howard County;

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

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

9 (ii) provides services to disabled individuals; and

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

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

14 (6) subject to subsection (b) of this section, **RESIDENTIAL OR** commercial
15 real property that [the governing body of Howard County determines] has suffered [flood]
16 damage [or sewer damage] caused by [flood conditions] **A NATURAL DISASTER.**

17 (b) In establishing a tax credit under subsection (a)(3) through (6) of this section,
18 the governing body of Howard County:

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

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

21 (3) may specify:

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

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

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

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
4 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.