

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 1017
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Credit” and substitute “Exemption”; strike beginning with “authorizing” in line 4 down through “on” in line 6 and substitute “exempting”; in line 6, after “property” insert “in Harford County”; in line 7, after “owned” insert “or operated”; in the same line, after “aged” insert “or by a person exempt from federal income tax from the payment of county or municipal corporation property tax”; in line 9, strike “a”; in the same line after “tax” insert “exemptions”; in line 10 strike “credit”; and in line 14 strike “9-314(d)” and substitute “7-402”.

AMENDMENT NO. 2

On page 1, in line 20, strike “9-314.” and substitute “7-402.”.

On pages 2 and 3, strike in their entirety the lines beginning with line 1 on page 2 through line 2 on page 3, inclusive, and substitute:

“(A) IN THIS SECTION, “FACILITY” MEANS A CONTINUING CARE FACILITY FOR THE AGED THAT:

(1) PROVIDES CONTINUING CARE AS DEFINED IN § 10-401 OF THE HUMAN SERVICES ARTICLE;

(2) IS LICENSED AS A RELATED INSTITUTION UNDER TITLE 19, SUBTITLE 3 OF THE HEALTH – GENERAL ARTICLE;

(3) IS CERTIFIED BY THE DEPARTMENT OF AGING;

(Over)

(4) IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE OR IS OWNED OR OPERATED BY A PERSON THAT IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE; AND

(5) IS LOCATED IN HARFORD COUNTY.

(B) PROPERTY THAT IS NOT OTHERWISE EXEMPT FROM TAXATION UNDER § 7-202 OR § 7-206(B) OF THIS TITLE IS NOT SUBJECT TO PROPERTY TAX IMPOSED BY THE GOVERNING BODY OF HARFORD COUNTY OR OF A MUNICIPAL CORPORATION IN HARFORD COUNTY IF THE PROPERTY IS:

(1) OWNED OR OPERATED BY A FACILITY OR BY A PERSON THAT IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE; AND

(2) AVAILABLE FOR USE IN CONNECTION WITH A FACILITY.”.