

SENATE BILL 335

Q2

9lr0824
CF HB 42

By: **Senator Colburn**

Introduced and read first time: January 28, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Talbot County – Property Tax Credit for Habitat for Humanity of Talbot &**
3 **Dorchester Counties, Inc.**

4 FOR the purpose of authorizing the governing body of Talbot County or of a municipal
5 corporation in Talbot County to grant, by law, a property tax credit against the
6 county or municipal corporation property tax imposed on certain real property
7 owned by Habitat for Humanity of Talbot & Dorchester Counties, Inc.; requiring
8 Habitat for Humanity of Talbot & Dorchester Counties, Inc. to submit certain
9 reports to Talbot County; authorizing the governing body to set, by law, the
10 amount, terms, scope, and duration of the credit and to provide for any other
11 provision necessary to carry out the tax credit; providing for the application of
12 this Act; and generally relating to authorization for a property tax credit for
13 certain real property owned by Habitat for Humanity of Talbot & Dorchester
14 Counties, Inc.

15 BY adding to

16 Article – Tax – Property

17 Section 9–322(e)

18 Annotated Code of Maryland

19 (2007 Replacement Volume and 2008 Supplement)

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

22 **Article – Tax – Property**

23 9–322.

24 **(E) (1) THE GOVERNING BODY OF TALBOT COUNTY OR OF A**
25 **MUNICIPAL CORPORATION IN TALBOT COUNTY MAY GRANT, BY LAW, A**
26 **PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 MUNICIPAL CORPORATION PROPERTY TAX THAT IS IMPOSED ON REAL
2 PROPERTY THAT IS:

3 (I) OWNED BY HABITAT FOR HUMANITY OF TALBOT &
4 DORCHESTER COUNTIES, INC. WITH THE INTENTION OF RELINQUISHING
5 OWNERSHIP IN THE IMMEDIATE FUTURE;

6 (II) USED EXCLUSIVELY FOR THE PURPOSE OF
7 REHABILITATION AND TRANSFER TO A PRIVATE OWNER; AND

8 (III) NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE
9 BUILDINGS OWNED BY HABITAT FOR HUMANITY.

10 (2) HABITAT FOR HUMANITY OF TALBOT & DORCHESTER
11 COUNTIES, INC. SHALL SUBMIT AN ANNUAL WRITTEN REPORT TO THE
12 GOVERNING BODY OF TALBOT COUNTY DOCUMENTING:

13 (I) ALL OF HABITAT FOR HUMANITY OF TALBOT &
14 DORCHESTER COUNTIES, INC.'S REAL PROPERTY HOLDINGS IN TALBOT
15 COUNTY; AND

16 (II) ALL TRANSACTIONS INVOLVING HABITAT FOR
17 HUMANITY OF TALBOT & DORCHESTER COUNTIES, INC.'S REAL PROPERTY
18 HOLDINGS IN TALBOT COUNTY.

19 (3) THE GOVERNING BODY OF TALBOT COUNTY OR OF A
20 MUNICIPAL CORPORATION IN TALBOT COUNTY MAY, BY LAW:

21 (I) SET THE AMOUNT, TERMS, SCOPE, AND DURATION OF A
22 CREDIT GRANTED UNDER PARAGRAPH (1) OF THIS SUBSECTION;

23 (II) ADOPT ANY PROVISION NECESSARY TO ADMINISTER A
24 CREDIT GRANTED UNDER PARAGRAPH (1) OF THIS SUBSECTION; AND

25 (III) PROVIDE ANY OTHER RESTRICTION OR CONDITION
26 CONSIDERED DESIRABLE ON THE GRANTING OF A CREDIT UNDER PARAGRAPH
27 (1) OF THIS SUBSECTION.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
30 2009.