

HOUSE BILL 724

Q2

0lr1190
CF SB 658

By: ~~Delegates Love, Barnes, Beidle, V. Clagett, Costa, Dwyer, Frush, George, King, Kipke, McConkey, Pena-Molnyk, Schuh, and Sophocleus~~ Anne Arundel County Delegation

Introduced and read first time: February 5, 2010

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 16, 2010

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – ~~Habitat for Humanity of the~~**
3 **~~Chesapeake ReStore~~ Arundel Habitat for Humanity, Inc.**

4 FOR the purpose of authorizing the governing body of Anne Arundel County or of a
5 municipal corporation in Anne Arundel County to grant, by law, a property tax
6 credit against the county or municipal tax imposed on certain real property that
7 is owned by ~~Habitat for Humanity of the Chesapeake ReStore~~ Arundel Habitat
8 for Humanity, Inc.; authorizing the governing body of Anne Arundel County or
9 of a municipal corporation in Anne Arundel County to provide, by law, for 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 a property tax credit for certain real property
13 owned by ~~Habitat for Humanity of the Chesapeake ReStore~~. Arundel Habitat
14 for Humanity, Inc.

15 BY repealing and reenacting, with amendments,
16 Article – Tax – Property
17 Section 9–303(b)
18 Annotated Code of Maryland
19 (2007 Replacement Volume and 2009 Supplement)

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **Article – Tax – Property**

2 9–303.

3 (b) (1) The governing body of Anne Arundel County or of a municipal
4 corporation in Anne Arundel County may grant, by law, a property tax credit under
5 this section against the county or municipal corporation tax imposed on real property
6 that is:

7 (i) owned by a nonprofit community civic association or
8 corporation; and

9 (ii) dedicated by plat or deed restriction to the use of the lot
10 owners in the community, if the use is not contingent on the payment of:

11 1. dues to the association or corporation, unless the dues
12 are used only to improve or maintain the property of the community; or

13 2. compensation for admission to or use of the property,
14 unless the compensation is used only to improve or maintain the property of the
15 community.

16 (2) The governing body of Anne Arundel County may grant, by law, a
17 property tax credit under this section against the county tax imposed on real property
18 that is:

19 (i) owned by the Village Commons Community Center,
20 Incorporated; or

21 (ii) leased by Anne Arundel Community College at Arundel
22 Mills.

23 **(3) (I) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR**
24 **OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY**
25 **LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**
26 **MUNICIPAL CORPORATION TAX IMPOSED ON REAL PROPERTY THAT IS OWNED**
27 **BY ~~HABITAT FOR HUMANITY OF THE CHESAPEAKE RESTORE~~ HABITAT FOR HUMANITY, INC., AND IS LOCATED AT 8101 FORT SMALLWOOD**
28 **ROAD, BALTIMORE, MARYLAND OR 8104 PARKWAY DRIVE, BALTIMORE,**
29 **MARYLAND.**
30

31 **(II) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR**
32 **OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY**
33 **LAW, FOR:**

1 **1. THE AMOUNT, TERMS, SCOPE, AND DURATION OF**
2 **THE CREDIT GRANTED UNDER THIS PARAGRAPH; AND**

3 **2. ANY OTHER PROVISION NECESSARY TO**
4 **ADMINISTER THE CREDIT GRANTED UNDER THIS PARAGRAPH.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
7 2010.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.