

SENATE BILL 395

Q2

1lr1956

HB 1117/10 – W&M

By: **Senators Jacobs and Glassman**

Introduced and read first time: February 4, 2011

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 3, 2011

CHAPTER _____

1 AN ACT concerning

2 **Harford County Property Tax Credit – Homes Near a Refuse Disposal System**
3 **– Extension to Additional Properties**

4 FOR the purpose of extending the property tax credit in Harford County for certain
5 residential real property in proximity to certain refuse disposal systems to
6 certain additional residential real property; providing for the application of this
7 Act; and generally relating to a certain authorization for Harford County to
8 grant a property tax credit for certain residential real property in proximity to
9 certain refuse disposal systems.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–314(a)(1)(x)
13 Annotated Code of Maryland
14 (2007 Replacement Volume and 2010 Supplement)

15 BY repealing and reenacting, without amendments,
16 Article – Tax – Property
17 Section 9–314(a)(4)
18 Annotated Code of Maryland
19 (2007 Replacement Volume and 2010 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 9–314.

3 (a) (1) The governing body of Harford County may grant, by law, a
4 property tax credit under this section against the county property tax imposed on:5 (x) subject to the condition established under paragraph (4) of
6 this subsection, owner–occupied residential real property:7 1. A. whose structural boundaries are within 1,000
8 feet of a refuse disposal system for which an active permit has been issued to the
9 Harford County government under § 9–204 of the Environment Article;10 B. that was completed on or before June 1, 2010, and is
11 located within the boundaries of Trimble Road, Magnolia Road, Fort Hoyle Road, and
12 Aberdeen Proving Ground property; [or]13 C. that was completed on or before June 1, 2010, and is
14 located within 250 feet to the west of Fort Hoyle Road, south of parcel no. 01015060,
15 and north of Aberdeen Proving Ground property; [and] **OR**16 **D. THAT WAS COMPLETED ON OR BEFORE JUNE 1,**
17 **2010, AND IS LOCATED WEST OF THE GAP DRIVE AND GREATER HARFORD**
18 **INDUSTRIAL PARK, EAST OF MAGNOLIA ROAD, SOUTH OF TRIMBLE ROAD, AND**
19 **NORTH OF ABERDEEN PROVING GROUND PROPERTY; AND**20 2. that is determined by the governing body of Harford
21 County to have been adversely impacted by its proximity to the refuse disposal system;22 (4) (i) In this paragraph, “environmental surcharges” means
23 tipping fees that:24 1. are paid to the county by the user of a refuse disposal
25 system; and26 2. have been set at a specific amount per ton of refuse
27 that is deposited at the site of the disposal system.28 (ii) A property tax credit may not be granted under paragraph
29 (1)(x) of this subsection unless the governing body of Harford County approves the use
30 of environmental surcharges to offset the total amount of the property tax credits
31 granted.32 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect**
33 **June 1, 2011, and shall be applicable to all taxable years beginning after June 30,**
34 **2011.**

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.