

Chapter 95

(House Bill 62)

AN ACT concerning

Anne Arundel County – Property Tax Credit – Property Leased to ~~Nonprofit~~ Public Charter Schools

FOR the purpose of authorizing the governing body of Anne Arundel County or of a municipal corporation in Anne Arundel County to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on real property leased to a ~~nonprofit~~ certain public charter school and used exclusively for primary or secondary educational purposes; authorizing the governing body of Anne Arundel County or of a municipal corporation in Anne Arundel County to provide, by law, for the amount and duration of the credit and certain other provisions to carry out the credit; providing for the application of this Act; and generally relating to a property tax credit in Anne Arundel County for certain real property leased to ~~nonprofit~~ certain public charter schools.

BY adding to

Article – Tax – Property
Section 9–303(b)(4)
Annotated Code of Maryland
(2007 Replacement Volume and 2010 Supplement)

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

Article – Tax – Property

9–303.

(b) (4) (I) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:

1. LEASED TO A ~~NONPROFIT SCHOOL~~ PUBLIC CHARTER SCHOOL, AS DEFINED IN § 9–102 OF THE EDUCATION ARTICLE; AND
2. USED EXCLUSIVELY FOR PRIMARY OR SECONDARY EDUCATIONAL PURPOSES.

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

- 1. THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS PARAGRAPH;**
- 2. ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS PARAGRAPH, INCLUDING A REQUIREMENT THAT THE TAX CREDIT BENEFIT THE PUBLIC CHARTER SCHOOL;**
- 3. REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**
- 4. ANY OTHER PROVISION NECESSARY TO CARRY OUT THE CREDIT UNDER THIS PARAGRAPH.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2011, and shall be applicable to all taxable years beginning after June 30, 2011.

Approved by the Governor, April 12, 2011.