

HOUSE BILL 158

Q1, E4

2lr1379

By: **Delegates Beidle and Vitale**

Introduced and read first time: January 23, 2012

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – High Performance Building Tax Credit – National Green**
3 **Building Standards**

4 FOR the purpose of altering a certain definition for purposes of the high performance
5 building tax credit; and generally relating to tax credits for high performance
6 buildings.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 9–242
10 Annotated Code of Maryland
11 (2007 Replacement Volume and 2011 Supplement)

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

14 **Article – Tax – Property**

15 9–242.

16 (a) (1) Subject to paragraph (2) of this subsection, in this section, “high
17 performance building” means a building that:

18 (i) achieves at least a silver rating according to the U.S. Green
19 Building Council’s LEED (Leadership in Energy and Environmental Design) green
20 building rating system as adopted by the Maryland Green Building Council;

21 **(II) ACHIEVES AT LEAST A SILVER RATING ACCORDING TO**
22 **THE INTERNATIONAL CODE COUNCIL’S 700 NATIONAL GREEN BUILDING**
23 **STANDARDS;**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 [(ii)] (III) achieves at least a comparable rating according to any
2 other appropriate rating system; or

3 [(iii)] (IV) meets comparable green building guidelines or
4 standards approved by the State.

5 (2) For purposes of paragraph (1) of this subsection, under LEED
6 Credit MR7 or a similar criterion in a comparable rating system, credit may be
7 awarded for the use of wood-based materials derived from all credible sources,
8 including the Sustainable Forestry Initiative Program, the Canadian Standards
9 Association, the American Tree Farm System, and other credible certified sources
10 programs.

11 (b) The Mayor and City Council of Baltimore City or the governing body of a
12 county or of a municipal corporation may grant, by law, a tax credit against the county
13 or municipal corporation property tax imposed on a high performance building.

14 (c) A county or municipal corporation may provide, by law, for:

15 (1) the amount of a property tax credit under this section;

16 (2) the duration of a property tax credit under this section;

17 (3) the criteria and qualifications necessary to receive the credit; and

18 (4) any other provision necessary to carry out this section.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 October 1, 2012.