

HOUSE BILL 158

Q1, E4

2lr1379

By: Delegates Beidle and Vitale, Vitale, Summers, A. Miller, Boteler, Stukes, Walker, Myers, Kaiser, Ross, Hixson, Rosenberg, Howard, F. Turner, Cardin, Ivey, Frick, George, and Luedtke

Introduced and read first time: January 23, 2012

Assigned to: Ways and Means

Committee Report: Favorable

House action: Recommitted to Ways and Means, February 29, 2012

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 20, 2012

CHAPTER _____

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; providing for the application of this Act; and generally
6 relating to tax credits for high performance 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.

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

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

6 **(II) IS A RESIDENTIAL BUILDING THAT ACHIEVES AT LEAST**
7 **A SILVER RATING ACCORDING TO THE INTERNATIONAL CODE COUNCIL’S 700**
8 **NATIONAL GREEN BUILDING STANDARDS;**

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

11 [(iii)] **(IV)** meets comparable green building guidelines or
12 standards approved by the State.

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

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

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

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

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

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

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

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
28 ~~October~~ June 1, 2012, and shall be applicable to all taxable years beginning after June
29 30, 2012.