

# HOUSE BILL 919

Q1

3lr2493

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By: **Delegates Valentino-Smith, Cullison, Howard, Kach, and Mitchell**

Introduced and read first time: February 7, 2013

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Group Homes – Power Generators**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City and the  
4 governing body of a county or municipal corporation to grant a certain property  
5 tax credit for generators installed at certain group homes; establishing the  
6 amount and duration of the tax credit; requiring the Mayor and City Council of  
7 Baltimore City and the governing body of a county or municipal corporation to  
8 establish certain procedures for the approval of tax credits; defining certain  
9 terms; providing for the application of this Act; and generally relating to a  
10 property tax credit for group homes.

11 BY adding to  
12 Article – Tax – Property  
13 Section 9–256  
14 Annotated Code of Maryland  
15 (2012 Replacement Volume)

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

18 **Article – Tax – Property**

19 **9–256.**

20 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE  
21 MEANINGS INDICATED.

22 (2) “QUALIFIED GENERATOR” MEANS A DEVICE THAT IS  
23 PURCHASED NEW AND IS DESIGNED TO GENERATE POWER DURING A POWER  
24 OUTAGE.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(3) “QUALIFYING GROUP HOME” MEANS A HOUSING FACILITY:**

2                   **(I) IN WHICH INDIVIDUALS UNRELATED TO THE OWNER**  
3 **WHO HAVE BEEN OR ARE UNDER MEDICAL OR REHABILITATIVE TREATMENT**  
4 **MAY BE PROVIDED SUPPORTIVE CARE OR TREATMENT; AND**

5                   **(II) THAT IS OVERSEEN BY THE DEPARTMENT OF HEALTH**  
6 **AND MENTAL HYGIENE, THE DEPARTMENT OF HUMAN RESOURCES, OR THE**  
7 **DEPARTMENT OF JUVENILE SERVICES.**

8           **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY AND THE**  
9 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY**  
10 **LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**  
11 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE REAL PROPERTY**  
12 **OF A QUALIFYING GROUP HOME IF THE QUALIFYING GROUP HOME INSTALLS A**  
13 **QUALIFIED GENERATOR.**

14           **(C) A CREDIT UNDER THIS SECTION MAY:**

15                   **(1) BE GRANTED ONLY FOR THE TAXABLE YEAR IN WHICH THE**  
16 **QUALIFIED GENERATOR IS INSTALLED; AND**

17                   **(2) NOT EXCEED \$1,000.**

18           **(D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY AND THE**  
19 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION SHALL**  
20 **ESTABLISH PROCEDURES FOR THE APPLICATION, REVIEW, AND APPROVAL OF**  
21 **TAX CREDITS UNDER THIS SECTION.**

22           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
23 June 1, 2013, and shall be applicable to all taxable years beginning after June 30,  
24 2013.