

SENATE BILL 702

Q2
SB 981/14 – B&T

5lr1371
CF HB 257

By: **Senators Jennings, Klausmeier, and Salling**

Introduced and read first time: February 6, 2015

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 20, 2015

Returned to second reading: March 20, 2015

Senate action: Adopted with floor amendments

Read second time: March 20, 2015

CHAPTER _____

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Homes Near a Refuse Disposal**
3 **System**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant a credit
5 against the county property tax for certain owner–occupied residential real property
6 within a certain proximity to a certain refuse disposal system under certain
7 conditions; prohibiting the governing body of Baltimore County from granting a
8 credit for taxable years beginning after a certain date; defining a certain term;
9 providing for the application of this Act; and generally relating to a property tax
10 credit for certain residential real property in proximity to a certain refuse disposal
11 system in Baltimore County.

12 BY adding to

13 Article – Tax – Property

14 Section 9–305(e)

15 Annotated Code of Maryland

16 (2012 Replacement Volume and 2014 Supplement)

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

19 **Article – Tax – Property**

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 9-305.

2 (E) (1) SUBJECT TO ~~PARAGRAPH (2)~~ PARAGRAPHS (2) AND (3) OF THIS
 3 SUBSECTION, THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW,
 4 A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON
 5 ~~OWNER-OCCUPIED~~ RESIDENTIAL REAL PROPERTY THAT IS:

6 (I) LOCATED ON THE FOLLOWING ROADS:

7 1. ALLENDER ROAD SOUTH OF PULASKI HIGHWAY;

8 2. BAKER ROAD;

9 3. BEACH ROAD;

10 4. BOWERMAN ROAD;

11 5. LORELEY ROAD;

12 ~~5~~ 6. LORELEY BEACH ROAD;

13 ~~6~~ 7. LORELEY BEACH ROAD EAST;

14 ~~7~~ 8. LORELEY BEACH ROAD NORTH;

15 ~~8~~ 9. OPIE ROAD;

16 ~~9~~ 10. MAYBERRY ROAD; OR

17 ~~10~~ 11. STEVENS ROAD SOUTH OF PULASKI HIGHWAY; ~~AND~~

18 (II) DETERMINED BY THE GOVERNING BODY OF BALTIMORE
 19 COUNTY TO HAVE BEEN IMPACTED ADVERSELY BY ITS PROXIMITY TO THE EASTERN
 20 SANITARY LANDFILL SOLID WASTE MANAGEMENT FACILITY;

21 (III) USED AS THE PRINCIPAL RESIDENCE OF A HOMEOWNER AS
 22 DEFINED IN § 9-105(A)(7) OF THIS ARTICLE; AND

23 (IV) OWNED BY THE HOMEOWNER BEFORE JUNE 1, 2013.

24 (2) (I) IN THIS PARAGRAPH, “ENVIRONMENTAL SURCHARGES”
 25 MEANS TIPPING FEES THAT:

1 **1. ARE PAID TO BALTIMORE COUNTY BY THE USER OF A**
2 **REFUSE DISPOSAL SYSTEM; AND**

3 **2. HAVE BEEN SET AT A SPECIFIC AMOUNT PER TON OF**
4 **REFUSE THAT IS DEPOSITED AT THE SITE OF THE DISPOSAL SYSTEM.**

5 **(ii) A PROPERTY TAX CREDIT MAY NOT BE GRANTED UNDER**
6 **PARAGRAPH (1) OF THIS SUBSECTION UNLESS THE GOVERNING BODY OF**
7 **BALTIMORE COUNTY APPROVES THE USE OF ENVIRONMENTAL SURCHARGES TO**
8 **OFFSET THE TOTAL AMOUNT OF THE PROPERTY TAX CREDITS GRANTED.**

9 **(3) A PROPERTY TAX CREDIT UNDER PARAGRAPH (1) OF THIS**
10 **SUBSECTION MAY NOT BE GRANTED FOR ANY TAXABLE YEAR BEGINNING AFTER THE**
11 **DATE ON WHICH BALTIMORE COUNTY CEASES TO ALLOW THE TRANSFER OF SOLID**
12 **WASTE FROM HARFORD COUNTY AT THE EASTERN SANITARY LANDFILL SOLID**
13 **WASTE MANAGEMENT FACILITY.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
15 1, 2015, and shall be applicable to all taxable years beginning after June 30, 2015.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.