

HOUSE BILL 566

Q2

7lr0733

By: **Howard County Delegation**

Introduced and read first time: January 30, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Property Tax – Exemption for Personal Property of Business**
3 **Located in Historic District**

4 **Ho. Co. 10–17**

5 FOR the purpose of authorizing the governing body of Howard County to exempt certain
6 personal property from the Howard County property tax under certain
7 circumstances; defining a certain term; providing for the application of this Act;
8 providing for the termination of this Act; and generally relating to a certain property
9 tax exemption in Howard County.

10 BY adding to
11 Article – Tax – Property
12 Section 7–520
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2016 Supplement)

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

17 **Article – Tax – Property**

18 **7–520.**

19 **(A) IN THIS SECTION, “LOCAL HISTORIC DISTRICT” MEANS A DISTRICT THAT**
20 **THE GOVERNING BODY OF HOWARD COUNTY HAS DESIGNATED UNDER LOCAL LAW**
21 **AS HISTORIC.**

22 **(B) THE GOVERNING BODY OF HOWARD COUNTY MAY EXEMPT PERSONAL**
23 **PROPERTY THAT IS OWNED OR LEASED BY A BUSINESS ENTITY FROM THE HOWARD**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **COUNTY PROPERTY TAX IF THE BUSINESS ENTITY IS LOCATED IN A LOCAL HISTORIC**
2 **DISTRICT OR A NATIONAL REGISTER DISTRICT.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
4 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017, but
5 before July 1, 2022. It shall remain effective for a period of 5 years and 1 month and, at
6 the end of June 30, 2022, with no further action required by the General Assembly, this Act
7 shall be abrogated and of no further force and effect.