

SENATE BILL 108

Q1

7lr1034
CF 7lr1318

By: **Senator Simonaire**

Introduced and read first time: January 13, 2017

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 1, 2017

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Erosion Control Measures – Nonstructural and Structural**
3 **Shoreline Stabilization**

4 FOR the purpose of requiring that, except under certain circumstances, certain erosion
5 control measures that qualify for a certain property tax credit authorized against the
6 county or municipal corporation property tax meet certain shoreline stabilization
7 standards; ~~repealing certain provisions of law rendered obsolete by this Act that~~
8 ~~relate to defining erosion control measures that qualify for the tax credit~~; defining a
9 certain term; providing for the application of this Act; and generally relating to a
10 property tax credit for certain erosion control measures.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–217
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2016 Supplement)

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

18 **Article – Tax – Property**

19 9–217.

20 **(A) IN THIS SECTION:**

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 (1) “NONSTRUCTURAL SHORELINE STABILIZATION MEASURE” MEANS
2 AN EROSION CONTROL MEASURE THAT:

3 (I) IS DOMINATED BY TIDAL WETLAND VEGETATION; AND

4 (II) IS DESIGNED TO PRESERVE THE NATURAL SHORELINE,
5 MINIMIZE EROSION, AND ESTABLISH AQUATIC HABITAT; AND

6 (2) “NONSTRUCTURAL SHORELINE STABILIZATION MEASURE”
7 INCLUDES MARSH OR OTHER TIDAL WETLAND CREATION OR A LIVING SHORELINE.

8 [(a)] (B) (1) [The] SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION,
9 THE Mayor and City Council of Baltimore City or the governing body of a county or of a
10 municipal corporation may grant, by law, a tax credit against the county or municipal
11 corporation property tax imposed on real property on which erosion control structures or
12 devices have been installed or for which erosion control procedures have been implemented
13 that halt or retard erosion of shorelines and deposit of eroded sediments in the waters of
14 the State~~],~~ including:

15 ~~(1)~~ (I) erection or placement of bulkheads, groins, or other erosion
16 control devices;

17 ~~(2)~~ (II) measures required to stabilize waterside, shorelines, and banks;
18 and

19 ~~(3)~~ (III) measures required to change drainage patterns~~].~~

20 (2) ~~To~~ EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS
21 SUBSECTION, TO QUALIFY FOR THE TAX CREDIT UNDER THIS SECTION, THE EROSION
22 CONTROL STRUCTURES, DEVICES, AND PROCEDURES SPECIFIED UNDER
23 PARAGRAPH (1) OF THIS SUBSECTION ~~MUST~~ SHALL, WITH RESPECT TO EROSION
24 CONTROL STRUCTURES, DEVICES, AND PROCEDURES IMPLEMENTED AFTER JUNE
25 30, 2017:

26 (I) MEET THE STANDARDS OF A NONSTRUCTURAL SHORELINE
27 STABILIZATION MEASURE; OR

28 (II) MEET THE STANDARDS OF A STRUCTURAL SHORELINE
29 STABILIZATION MEASURE IF:

30 1. THE EROSION CONTROL STRUCTURE OR DEVICE IS
31 LOCATED IN AN AREA DESIGNATED BY THE MARYLAND DEPARTMENT OF THE
32 ENVIRONMENT MAPPING AS APPROPRIATE FOR STRUCTURAL SHORELINE
33 STABILIZATION MEASURES AND NOT SUITABLE FOR A LIVING SHORELINE; AND

2. THE MARYLAND DEPARTMENT OF THE ENVIRONMENT HAS GRANTED THE TAXPAYER A WAIVER FROM THE CONSTRUCTION OF A NONSTRUCTURAL SHORELINE STABILIZATION MEASURE.

(3) THE STANDARDS SPECIFIED IN PARAGRAPH (2) OF THIS SUBSECTION DO NOT APPLY TO THE IMPLEMENTATION OF A MEASURE REQUIRED TO CHANGE DRAINAGE PATTERNS.

~~(b)~~ (C) A county or municipal corporation may provide, by law, for:

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

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

(3) ~~¶~~subject to subsection (a) of this section, the definition of erosion control structures, devices, and procedures qualifying for the credit; and

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.