

# SENATE BILL 759

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7lr0747

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By: **Senator Guzzone**

Introduced and read first time: February 3, 2017

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit for Accessibility Design Features – Newly Constructed**  
3 **Apartment Buildings**

4 FOR the purpose of expanding a certain property tax credit authorized against the county  
5 or municipal corporation property tax for residential real property equipped with a  
6 certain accessibility feature to include certain newly constructed apartment  
7 buildings; authorizing the Mayor and City Council of Baltimore City or the governing  
8 body of a county or municipal corporation to define, by law, certain accessibility or  
9 universal design features that qualify for the credit; altering a certain definition;  
10 defining a certain term; providing for the application of this Act; and generally  
11 relating to a local property tax credit for real property equipped with certain  
12 accessibility features.

13 BY repealing and reenacting, with amendments,  
14 Article – Tax – Property  
15 Section 9–250  
16 Annotated Code of Maryland  
17 (2012 Replacement Volume and 2016 Supplement)

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

20 **Article – Tax – Property**

21 9–250.

22 (a) **(1)** In this section[, “accessibility feature” means:] **THE FOLLOWING**  
23 **WORDS HAVE THE MEANINGS INDICATED.**

24 **(2) “ACCESSIBILITY FEATURE” MEANS:**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1            [(1)] (I) a no-step entrance allowing access into a residence;
- 2            [(2)] (II) interior passage doors providing at least a 32-inch-wide clear  
3 opening;
- 4            [(3)] (III) grab bars around a toilet, tub, or shower installed to support at  
5 least 250 pounds;
- 6            [(4)] (IV) light switches, outlets, and thermostats placed in  
7 wheelchair-accessible locations;
- 8            [(5)] (V) lever handles on doors; and
- 9            [(6)] (VI) universal design features or any accessibility enhancing design  
10 feature:

11                            1. prescribed by the Department of Housing and Community  
12 Development under § 12-202 of the Public Safety Article; **OR**

13                            2. **DEFINED BY LAW, FOR PURPOSES OF THE TAX CREDIT**  
14 **UNDER THIS SECTION, BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR**  
15 **THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION.**

16            (3) (I) **“NEWLY CONSTRUCTED APARTMENT BUILDING” MEANS AN**  
17 **APARTMENT BUILDING OR COMPLEX THAT HAS NOT BEEN PREVIOUSLY OCCUPIED**  
18 **SINCE ITS CONSTRUCTION AND FOR WHICH AN OCCUPANCY PERMIT WAS ISSUED ON**  
19 **OR AFTER JUNE 1, 2017.**

20                            (II) **“NEWLY CONSTRUCTED APARTMENT BUILDING” DOES NOT**  
21 **INCLUDE AGE-RESTRICTED ADULT HOUSING.**

22            (b) The Mayor and City Council of Baltimore City or the governing body of a  
23 county or of a municipal corporation may grant, by law, a tax credit against the county or  
24 municipal corporation property tax imposed on residential real property **OR A NEWLY**  
25 **CONSTRUCTED APARTMENT BUILDING** equipped with an accessibility feature.

26            (c) The Mayor and City Council of Baltimore City or the governing body of a  
27 county or of a municipal corporation may provide, by law, for:

- 28            (1) the amount and duration of the tax credit under this section;
- 29            (2) additional eligibility criteria for the tax credit under this section;

1                   **(3) THE UNIVERSAL DESIGN FEATURES OR ANY ACCESSIBILITY**  
2 **ENHANCING DESIGN FEATURES THAT QUALIFY FOR THE TAX CREDIT UNDER THIS**  
3 **SECTION;**

4                   **[(3) (4)** regulations and procedures for the application and uniform  
5 processing of requests for the tax credit; and

6                   **[(4) (5)** any other provision necessary to carry out the credit under this  
7 section.

8                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
9 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.