

HOUSE BILL 1186

Q1

8lr0634

By: **Howard County Delegation**

Introduced and read first time: February 8, 2018

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 12, 2018

CHAPTER _____

1 AN ACT concerning

2 **Howard County – Property Tax Credit – Natural Disaster**

3 **Ho. Co. 09–18**

4 FOR the purpose of authorizing the governing body of Howard County to grant a property
5 tax credit against the county property tax imposed on residential or commercial real
6 property that has suffered damage caused by a natural disaster; making certain
7 alterations to the county’s existing authority to provide a property tax credit for
8 commercial property that has suffered damage caused by flood conditions; providing
9 for the application of this Act; and generally relating to a property tax credit for real
10 property in Howard County that has suffered damage caused by a natural disaster.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–315(a)
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2017 Supplement)

16 BY repealing and reenacting, without amendments,
17 Article – Tax – Property
18 Section 9–315(b)
19 Annotated Code of Maryland
20 (2012 Replacement Volume and 2017 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

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 That the Laws of Maryland read as follows:

2 **Article – Tax – Property**

3 9–315.

4 (a) The governing body of Howard County may grant, by law, a property tax credit
5 under this section against the county property tax imposed on:

6 (1) property that:

7 (i) is owned by any community association;

8 (ii) is used for community, civic, educational, library, or park
9 purposes; and

10 (iii) is not a swimming pool, tennis court, or similar recreational
11 facility;

12 (2) real property that is subject to the county's agricultural land
13 preservation program;

14 (3) subject to subsections (b) and (c) of this section, real property that is
15 new construction or an improvement to real property owned or occupied by a commercial
16 or industrial business that:

17 (i) is currently or will be doing business in Howard County;

18 (ii) will employ at least 12 additional full-time local employees by
19 the second year in which the credit is allowed, not including any employee filling a job
20 created when a job function is shifted from an existing location in the State to the location
21 of the new construction or improvement; and

22 (iii) makes a substantial investment in Howard County, which may
23 be:

24 1. the acquisition of a building, land, or equipment that
25 totals at least \$2,000,000; or

26 2. the creation of 10 positions with salaries greater than the
27 current average annual wage in Howard County;

28 (4) subject to subsection (b) of this section, real property that is used as a
29 therapeutic riding facility by a nonprofit organization that:

30 (i) is exempt from taxation under § 501(c)(3) of the Internal Revenue
31 Code;

1 (ii) provides services to disabled individuals; and

2 (iii) has at least 85% of its clients who are disabled individuals;

3 (5) subject to subsection (b) of this section, owner-occupied residential real
4 property that is jointly owned by an individual and the Howard County Housing
5 Commission; and

6 (6) subject to subsection (b) of this section, **RESIDENTIAL OR** commercial
7 real property that [the governing body of Howard County determines] has suffered [flood]
8 damage [or sewer damage] caused by [flood conditions] **A NATURAL DISASTER.**

9 (b) In establishing a tax credit under subsection (a)(3) through (6) of this section,
10 the governing body of Howard County:

11 (1) shall develop criteria necessary to implement the credit;

12 (2) shall designate an agency to administer the credit; and

13 (3) may specify:

14 (i) the amount and duration of the credit;

15 (ii) the qualifications and application procedures for the credit; and

16 (iii) any other requirement or procedure for the granting or
17 administration of the credit that the governing body considers appropriate.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
19 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.