

HOUSE BILL 223

Q2

9lr0585

By: **Prince George's County Delegation**

Introduced and read first time: January 23, 2019

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 5, 2019

CHAPTER _____

1 AN ACT concerning

2 **Prince George's County – Property Tax Credits – Teachers**

3 **PG 410–19**

4 FOR the purpose of authorizing the governing body of Prince George's County to grant, by
5 law, a property tax credit against the county property tax imposed on dwellings that
6 are owned by certain eligible teachers; providing for the maximum amount of the
7 credit; authorizing the governing body of Prince George's County to provide, by law,
8 for certain matters relating to the credit; requiring the Prince George's County
9 government to submit a certain report concerning the credit to certain persons on or
10 before a certain date; defining certain terms; providing for the application of this Act;
11 and generally relating to a property tax credit in Prince George's County for certain
12 eligible teachers.

13 BY adding to

14 Article – Tax – Property

15 Section 9–318(h)

16 Annotated Code of Maryland

17 (2012 Replacement Volume and 2018 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**

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 9-318.

2 (H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
3 MEANINGS INDICATED.

4 (II) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS
5 TITLE.

6 (III) "ELIGIBLE TEACHER" MEANS A CLASSROOM TEACHER WHO:

7 1. HOLDS A STANDARD PROFESSIONAL CERTIFICATE OR
8 AN ADVANCED PROFESSIONAL CERTIFICATE;

9 2. HOLDS AN ADVANCED DEGREE;

10 3. IS EMPLOYED BY THE PRINCE GEORGE'S COUNTY
11 BOARD OF EDUCATION; AND

12 4. HAS NOT RECEIVED A LESS THAN EFFECTIVE
13 PERFORMANCE RATING IN THE PRECEDING 3 YEARS.

14 (2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY
15 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE
16 COUNTY PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY AN ELIGIBLE
17 TEACHER WHO:

18 (I) DID NOT RESIDE IN THE COUNTY BEFORE PURCHASING THE
19 DWELLING FOR WHICH THE CREDIT IS CLAIMED; AND

20 (II) IS OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED
21 UNDER § 9-105 OF THIS TITLE.

22 (3) FOR ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION
23 MAY NOT EXCEED THE LESSER OF:

24 (I) \$2,500; OR

25 (II) THE AMOUNT OF THE PROPERTY TAX IMPOSED ON THE
26 DWELLING.

27 (4) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY
28 ESTABLISH, BY LAW:

1 (I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE
2 AMOUNT OF THE CREDIT UNDER THIS SUBSECTION;

3 (II) THE DURATION OF THE CREDIT;

4 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR TEACHERS
5 TO QUALIFY FOR THE CREDIT;

6 (IV) PROCEDURES FOR THE APPLICATION AND UNIFORM
7 PROCESSING OF REQUESTS FOR THE CREDIT; AND

8 (V) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
9 SUBSECTION.

10 SECTION 2. AND BE IT FURTHER ENACTED, That on or before the date that is
11 5 years after the effective date of a local law passed by the Prince George’s County Council
12 that establishes the tax credit authorized by this Act, the Prince George’s County
13 government shall submit a report, in accordance with § 2–1246 of the State Government
14 Article, that states the number of teachers who received the tax credit authorized by this
15 Act in the preceding 5 years to the Prince George’s County Delegation, the Prince George’s
16 County Senators, the Prince George’s County Council, and the Prince George’s County
17 Executive.

18 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June
19 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.