

Chapter 383

**(House Bill 1390)**

AN ACT concerning

**Baltimore City – Property Tax Credit – Low–Income Employees**

FOR the purpose of authorizing the Mayor and City Council of Baltimore City to grant, by law, a certain property tax credit against the property tax imposed on certain dwellings in Baltimore City that are owned by certain employees of Baltimore City under certain circumstances; providing that the credit may not exceed a certain amount; authorizing the Mayor and City Council of Baltimore City to provide, by law, for certain matters relating to the tax credit; defining certain terms; providing for the application of this Act; and generally relating to a property tax credit for certain low–income employees of Baltimore City.

BY adding to

Article – Tax – Property  
Section 9–304(k)  
Annotated Code of Maryland  
(2012 Replacement Volume and 2018 Supplement)

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

**Article – Tax – Property**

9–304.

**(K) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.**

**(II) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS TITLE.**

**(III) “LOW–INCOME EMPLOYEE” MEANS AN INDIVIDUAL WHO:**

- 1. IS EMPLOYED FULL–TIME BY BALTIMORE CITY;**
- 2. IS AMONG THE 25% LOWEST–PAID, FULL–TIME BALTIMORE CITY EMPLOYEES; AND**
- 3. OWNS A DWELLING LOCATED IN BALTIMORE CITY.**

**(2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY THAT IS OWNED BY A LOW-INCOME EMPLOYEE IF THE LOW-INCOME EMPLOYEE IS OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9-105 OF THIS TITLE.**

**(3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SECTION MAY NOT EXCEED THE LESSER OF:**

**(I) \$2,500 PER DWELLING; OR**

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

**(4) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY ESTABLISH, BY LAW:**

**(I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SECTION;**

**(II) THE DURATION OF THE CREDIT;**

**(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR THE LOW-INCOME EMPLOYEE TO QUALIFY FOR THE CREDIT;**

**(IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS SUBSECTION; AND**

**(V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS SUBSECTION.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

**Approved by the Governor, April 30, 2019.**