

HOUSE BILL 1180

Q1

11r2924
CF SB 849

By: **Delegate Hill**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 6, 2021

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Airport Noise Zones – Eligibility**

3 FOR the purpose of altering eligibility for a certain property tax credit against the county
4 or municipal corporation property tax imposed on certain residential real property
5 located within a certain airport noise zone; ~~clarifying that the governing body of a~~
6 ~~county or municipal corporation may provide, by law, for a tiered system that varies~~
7 ~~the amount and duration of the credit based on where the property is situated within~~
8 ~~the airport noise zone;~~ authorizing the governing body of a county or municipal
9 corporation to choose to provide the tax credit only within a certain noise contour;
10 authorizing the governing body of a county or municipal corporation to vary the
11 amount of the credit based on where the property is situated within the airport noise
12 zone under certain circumstances; providing for the application of this Act; and
13 generally relating to a property tax credit for residential property situated within an
14 airport noise zone.

15 BY repealing and reenacting, with amendments,
16 Article – Tax – Property
17 Section 9–216
18 Annotated Code of Maryland
19 (2019 Replacement Volume and 2020 Supplement)

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

22 **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 9–216.

2 (a) The governing body of a county or municipal corporation may grant a property
3 tax credit under this section against the applicable county or municipal corporation
4 property tax imposed on owner–occupied residential real property situated entirely or in
5 part within the [75] 65 LDN noise contour as established by the airport noise zone
6 surrounding Baltimore–Washington International Thurgood Marshall Airport that has
7 been most recently adopted by the Maryland Aviation Administration as of the first day of
8 the taxable year.

9 **(B) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION**
10 **MAY CHOOSE TO PROVIDE THE TAX CREDIT UNDER SUBSECTION (A) OF THIS**
11 **SECTION ONLY WITHIN A SMALLER NOISE CONTOUR THAN THE 65 LDN NOISE**
12 **CONTOUR.**

13 ~~(b)~~ **(C)** The governing body of a county or of a municipal corporation may
14 provide, by law, for:

15 (1) **SUBJECT TO SUBSECTION (D) OF THIS SECTION,** the amount and
16 duration of the property tax credit under subsection (a) of this section, ~~INCLUDING A~~
17 ~~TIERED SYSTEM THAT VARIES THE AMOUNT OR DURATION OF THE CREDIT BASED~~
18 ~~ON WHERE THE PROPERTY IS SITUATED IN THE AIRPORT NOISE ZONE;~~ and

19 (2) any other provision necessary to carry out the property tax credit under
20 subsection (a) of this section.

21 **(D) IF THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL**
22 **CORPORATION PROVIDES THE TAX CREDIT UNDER SUBSECTION (A) OF THIS**
23 **SECTION TO PROPERTY LOCATED OUTSIDE THE 75 LDN NOISE CONTOUR, THE**
24 **GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION MAY VARY THE**
25 **AMOUNT OF THE CREDIT BASED ON WHERE THE PROPERTY IS SITUATED WITHIN THE**
26 **AIRPORT NOISE ZONE.**

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
28 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.