

SENATE BILL 849

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11r2886
CF HB 1180

By: **Senators Lam, Beidle, Reilly, Guzzone, Elfreth, and Hester**

Introduced and read first time: February 9, 2021

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 18, 2021

Returned to second reading: March 22, 2021

Senate action: Adopted

Read second time: March 22, 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,

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 9–216.

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

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

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

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

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

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

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