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**By: Senators Pica and Madden**

Introduced and read first time: January 12, 1996

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Personal Property Tax - Exemption - Family Day Care Homes**

3 FOR the purpose of exempting certain personal property used in connection with certain  
4 family day care homes from valuation and from the property tax; and providing for  
5 the applicability of this Act.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - Property  
8 Section 7-227  
9 Annotated Code of Maryland  
10 (1994 Replacement Volume and 1995 Supplement)

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

13 **Article - Tax - Property**

14 7-227.

15 (A) Except for personal property used in connection with a business, occupation,  
16 or profession, personal property owned by an individual and located at the individual's  
17 place of residence is not subject to valuation or to property tax.

18 (B) NOTWITHSTANDING SUBSECTION (A) OF THIS SECTION, PERSONAL  
19 PROPERTY IS NOT SUBJECT TO VALUATION OR TO PROPERTY TAX IF THE PERSONAL  
20 PROPERTY IS:

21 (1) OWNED BY AN INDIVIDUAL;

22 (2) LOCATED AT THE INDIVIDUAL'S PLACE OF RESIDENCE; AND

23 (3) USED IN CONNECTION WITH A FAMILY DAY CARE HOME THAT IS  
24 REGISTERED UNDER TITLE 5, SUBTITLE 5, PART V OF THE FAMILY LAW ARTICLE.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 June 1, 1996 and shall be applicable to all taxable years beginning after June 30, 1996.