

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 330

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with “repealing” in line 3 down through “activities” in line 7 and substitute “granting a certain property tax exemption for certain continuing care facilities for the aged that receive initial certification on or after a certain date; providing for the applicability of this Act”.

AMENDMENT NO. 2

On page 1, in line 18, after “(a)” insert “(1)”; in the same line, strike “section” and substitute “SUBSECTION”; in lines 19, 20, 22, and 23, strike “(1)”, “(2)”, “(3)”, and “(4)”, respectively, and substitute “(I)”, “(II)”, “(III)”, and “(IV)”, respectively; in line 21, strike “AND”; in lines 22 and 24, in each instance, strike the bracket; in line 25, strike “(b)” and substitute “(2)”; and in lines 27 and 28, strike “(1)” and “(2)”, respectively, and substitute “(I)” and “(II)”, respectively.

On page 2, in lines 1, 2, and 7, strike “(i)”, “(ii)”, and “(iii)”, respectively, and substitute “1.”, “2.”, and “3.”, respectively; in line 2, strike the brackets; in lines 9 and 11, strike “1.” and “2.”, respectively, and substitute “A.” and “B.”, respectively; and after line 12, insert:

“(B)(1) IN THIS SUBSECTION, “FACILITY” MEANS A CONTINUING CARE FACILITY FOR THE AGED THAT:

(I) PROVIDES CONTINUING CARE AS DEFINED IN ARTICLE 70B, SECTION 7(C) OF THE CODE;

(II) IS LICENSED AS A RELATED INSTITUTION UNDER TITLE 19, SUBTITLE 3 OF THE HEALTH - GENERAL ARTICLE; AND

(III) IS CERTIFIED BY THE OFFICE ON AGING AND RECEIVED ITS

(Over)

INITIAL CERTIFICATION FROM THAT OFFICE ON OR AFTER JULY 1, 1997.

(2) PROPERTY THAT IS NOT OTHERWISE EXEMPT FROM TAXATION UNDER THIS SECTION OR § 7-202 OF THIS SUBTITLE IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

(I) IS OWNED BY THE FACILITY; AND

(II) IS USED:

1. EXCLUSIVELY FOR RELIGIOUS WORSHIP;

2. EXCLUSIVELY FOR ADMINISTRATION OR FOR PROVIDING NONPROFIT SERVICES AND ACTIVITIES TO RESIDENTS, INCLUDING THAT PART OF LAND REASONABLY ALLOCABLE TO PROVIDING THE ADMINISTRATION, ACTIVITIES, OR SERVICES, BUT MAY NOT INCLUDE:

A. INDEPENDENT LIVING UNITS, HOWEVER, NOTHING IN THIS SUBPARAGRAPH AFFECTS THOSE INDEPENDENT LIVING UNITS QUALIFYING FOR EXEMPTION UNDER § 7-202 OF THIS SUBTITLE; OR

B. PROPERTY THAT THE FACILITY RENTS TO A COMMERCIAL ENTERPRISE FOR THE PROVISION OF ANCILLARY SERVICES THAT THE FACILITY IS NOT CONTRACTUALLY OBLIGATED TO PROVIDE; OR;

3. TO PROVIDE NURSING CARE, DOMICILIARY CARE, OR COMPREHENSIVE CARE, INCLUDING:

A. THE PART OF ANY CENTRAL ADMINISTRATIVE OR SERVICE FACILITY THAT IS REASONABLY ALLOCABLE TO THE LICENSED HEALTH CARE PART OF THE FACILITY; OR

B. THE PART OF ANY LAND THAT IS REASONABLY ALLOCABLE TO THE LICENSED HEALTH CARE PART OF THE FACILITY.”.

AMENDMENT NO. 3

On page 2, in line 14, after “1997” insert “and shall be applicable to all taxable years”

beginning after June 30, 1998”.