

HOUSE BILL 311

Unofficial Copy
Q1

1998 Regular Session
(8r1342)

ENROLLED BILL
-- Ways and Means/Budget and Taxation --

Introduced by ~~Delegate Clagett~~ **Delegates Clagett and Leopold**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit - Installation of Fire Sprinkler Systems**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or of a municipal corporation to grant, by law, a tax
5 credit against the county or municipal corporation property tax imposed on
6 improvements to real property if there is installed in the improvements an
7 automatic sprinkler system that is used for fire protection; authorizing the
8 county or municipal corporation to provide, by law, for the amount, duration,
9 and application of the property tax credit and any other provision necessary to
10 carry out this Act; and generally relating to a property tax credit for the
11 installation of fire sprinkler systems.

12 BY adding to
13 Article - Tax - Property
14 Section 9-231
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1997 Supplement)

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

3 **Article - Tax - Property**

4 9-231.

5 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
6 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX
7 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
8 IMPOSED ON IMPROVEMENTS TO REAL PROPERTY IF THERE IS INSTALLED IN THE
9 IMPROVEMENTS ~~AN AUTOMATIC SPRINKLER SYSTEM THAT IS USED FOR FIRE~~
10 PROTECTION A COMPLETE AUTOMATIC FIRE PROTECTION SPRINKLER SYSTEM,
11 INSTALLED IN ACCORDANCE WITH ACCEPTED CODES AND STANDARDS
12 ESTABLISHED BY THE MARYLAND STATE FIRE PREVENTION COMMISSION.

13 (B) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

14 (1) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

15 (2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

16 (3) THE CRITERIA AND QUALIFICATIONS NECESSARY TO RECEIVE THE
17 CREDIT;

18 (4) THE APPLICATION OF A PROPERTY TAX CREDIT UNDER THIS
19 SECTION TO EXISTING AUTOMATIC FIRE PROTECTION SPRINKLER SYSTEMS; AND

20 ~~(4)~~ (5) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
21 SECTION.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 July 1, 1998.