

HOUSE BILL 311

Unofficial Copy
Q1

1998 Regular Session
8r1342

By: **Delegate Clagett**

Introduced and read first time: January 29, 1998

Assigned to: Ways and Means

A BILL ENTITLED

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)

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

19 **Article - Tax - Property**

20 9-231.

21 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
22 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX
23 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
24 IMPOSED ON IMPROVEMENTS TO REAL PROPERTY IF THERE IS INSTALLED IN THE
25 IMPROVEMENTS AN AUTOMATIC SPRINKLER SYSTEM THAT IS USED FOR FIRE
26 PROTECTION.

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

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

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

2 (3) THE APPLICATION OF A PROPERTY TAX CREDIT UNDER THIS
3 SECTION TO EXISTING AUTOMATIC SPRINKLER SYSTEMS; AND

4 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

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