
By: ~~Delegate Clagett~~ **Delegates Clagett and Leopold**

Introduced and read first time: January 29, 1998

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 17, 1998

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)

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

1 IMPOSED ON IMPROVEMENTS TO REAL PROPERTY IF THERE IS INSTALLED IN THE
2 IMPROVEMENTS ~~AN AUTOMATIC SPRINKLER SYSTEM THAT IS USED FOR FIRE~~
3 ~~PROTECTION~~ A COMPLETE AUTOMATIC FIRE PROTECTION SPRINKLER SYSTEM,
4 INSTALLED IN ACCORDANCE WITH ACCEPTED CODES AND STANDARDS
5 ESTABLISHED BY THE MARYLAND STATE FIRE PREVENTION COMMISSION.

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

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

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

9 (3) THE CRITERIA AND QUALIFICATIONS NECESSARY TO RECEIVE THE
10 CREDIT;

11 (4) THE APPLICATION OF A PROPERTY TAX CREDIT UNDER THIS
12 SECTION TO EXISTING AUTOMATIC SPRINKLER SYSTEMS; AND

13 ~~(4)~~ (5) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
14 SECTION.

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