

HOUSE BILL 342

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1998 Regular Session
8r0158
CF 8r0156

By: **Howard County Delegation**

Introduced and read first time: January 29, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County - Property Tax Credit - Therapeutic Riding Facilities**
3 **Ho. Co. 5-98**

4 FOR the purpose of authorizing the governing body of Howard County to grant, by
5 law, a property tax credit against the county property tax imposed on certain
6 real property used as a therapeutic riding facility by certain nonprofit
7 organizations that provides services to disabled individuals.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 9-315(a)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1997 Supplement)

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

15 **Article - Tax - Property**

16 9-315.

17 (a) The governing body of Howard County may grant, by law, a property tax
18 credit under this section against the county property tax imposed on:

19 (1) property that:

20 (i) is owned by any community association;

21 (ii) is used for community, civic, educational, library, or park
22 purposes; and

23 (iii) is not a swimming pool, tennis court, or similar recreational
24 facility;

1 (2) real property that is subject to the county's agricultural land
2 preservation program; [and]

3 (3) subject to subsections (b) and (c) of this section, real property that is
4 new construction or an improvement to real property owned or occupied by a
5 commercial or industrial business that:

6 (i) is currently or will be doing business in Howard County;

7 (ii) will employ at least 12 additional full-time local employees by
8 the second year in which the credit is allowed, not including any employee filling a job
9 created when a job function is shifted from an existing location in the State to the
10 location of the new construction or improvement; and

11 (iii) makes a substantial investment in Howard County, which may
12 be:

13 1. the acquisition of a building, land, or equipment that
14 totals at least \$2,000,000; or

15 2. the creation of 10 positions with salaries greater than the
16 current average annual wage in Howard County; AND

17 (4) REAL PROPERTY THAT IS USED AS A THERAPEUTIC RIDING FACILITY
18 BY A NONPROFIT ORGANIZATION THAT:

19 (I) IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE
20 INTERNAL REVENUE CODE;

21 (II) PROVIDES SERVICES TO DISABLED INDIVIDUALS;

22 (III) HAS AT LEAST 85% OF ITS CLIENTS WHO ARE DISABLED
23 INDIVIDUALS; AND

24 (IV) IS ACCREDITED BY THE NORTH AMERICAN RIDING FOR THE
25 HANDICAPPED ASSOCIATION.

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