

HOUSE BILL 342

Unofficial Copy  
Q2

1998 Regular Session  
8r0158  
CF 8r0156

---

By: **Howard County Delegation**

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 10, 1998

---

CHAPTER \_\_\_\_\_

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; authorizing the  
8 governing body of Howard County 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 in Howard  
11 County for therapeutic riding facilities.

12 BY repealing and reenacting, with amendments,  
13 Article - Tax - Property  
14 Section 9-315(a) and (b)  
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 9-315.

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

- 1 (1) property that:
- 2 (i) is owned by any community association;
- 3 (ii) is used for community, civic, educational, library, or park  
4 purposes; and
- 5 (iii) is not a swimming pool, tennis court, or similar recreational  
6 facility;
- 7 (2) real property that is subject to the county's agricultural land  
8 preservation program; [and]
- 9 (3) subject to subsections (b) and (c) of this section, real property that is  
10 new construction or an improvement to real property owned or occupied by a  
11 commercial or industrial business that:
- 12 (i) is currently or will be doing business in Howard County;
- 13 (ii) will employ at least 12 additional full-time local employees by  
14 the second year in which the credit is allowed, not including any employee filling a job  
15 created when a job function is shifted from an existing location in the State to the  
16 location of the new construction or improvement; and
- 17 (iii) makes a substantial investment in Howard County, which may  
18 be:
- 19 1. the acquisition of a building, land, or equipment that  
20 totals at least \$2,000,000; or
- 21 2. the creation of 10 positions with salaries greater than the  
22 current average annual wage in Howard County; AND
- 23 (4) SUBJECT TO SUBSECTION (B) OF THIS SECTION, REAL PROPERTY  
24 THAT IS USED AS A THERAPEUTIC RIDING FACILITY BY A NONPROFIT ORGANIZATION  
25 THAT:
- 26 (I) IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE  
27 INTERNAL REVENUE CODE;
- 28 (II) PROVIDES SERVICES TO DISABLED INDIVIDUALS; AND
- 29 (III) HAS AT LEAST 85% OF ITS CLIENTS WHO ARE DISABLED  
30 INDIVIDUALS; AND.
- 31 ~~(IV) IS ACCREDITED BY THE NORTH AMERICAN RIDING FOR THE~~  
32 ~~HANDICAPPED ASSOCIATION.~~
- 33 (b) In establishing a tax credit under subsection (a)(3) AND (4) of this section,  
34 the governing body of Howard County:

- 1           (1)     shall develop criteria necessary to implement the credit;
- 2           (2)     shall designate an agency to administer the credit; and
- 3           (3)     may specify:
  - 4                 (i)     the amount and duration of the credit;
  - 5                 (ii)    the qualifications and application procedures for the credit; and
  - 6                 (iii)   any other requirement or procedure for the granting or
  - 7 administration of the credit that the governing body considers appropriate.

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