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By: **Delegates Rosenberg and C. Mitchell**  
Introduced and read first time: February 4, 1998  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2                                   **Property Tax Credit - Renovations to Residential Buildings for Computer**  
3                                   **and Telecommunications Systems**

4 FOR the purpose of altering the criteria for granting a certain property tax credit for  
5 renovations to accommodate certain computer and telecommunication systems  
6 to make it apply to residential buildings.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - Property  
9 Section 9-228  
10 Annotated Code of Maryland  
11 (1994 Replacement Volume and 1997 Supplement)

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

14                                   **Article - Tax - Property**

15 9-228.

16 (a) The Mayor and City Council of Baltimore City or the governing body of a  
17 county or municipal corporation may grant, by law, a tax credit against the county or  
18 municipal corporation property tax imposed on a commercial OR RESIDENTIAL  
19 building located in an eligible area to which qualifying renovations have been made to  
20 meet state-of-the-art communications and utility standards for accommodating  
21 advanced computer and telecommunications systems, including fiber-optic cable,  
22 emergency electrical capacity, and emergency backup power.

23 (b) For any taxable year, the amount of a property tax credit granted under  
24 this section may not exceed the lesser of:

25 (1) 10% of the cost of renovations to a commercial OR RESIDENTIAL  
26 building to meet state-of-the-art communication and utility standards for  
27 accommodating advanced computer and telecommunications equipment, including  
28 fiber-optic cable, emergency electrical capacity, and emergency backup power; or

1           (2)     the county or municipal corporation property tax otherwise due for  
2 that taxable year.

3           (c)     A tax credit granted under this section may not be granted for more than  
4 10 years.

5           (d)     The Mayor and City Council of Baltimore City or the governing body of a  
6 county or municipal corporation may designate an area within the county or  
7 municipal corporation as an area eligible for the tax credit under this section if the  
8 area is eligible for designation as a designated neighborhood under the Neighborhood  
9 Business Development Program created under Article 83B, §§ 4-201 through 4-208  
10 of the Code.

11          (e)     A property tax credit may be granted under this section if a designee of the  
12 county or municipal corporation:

13           (1)     before construction commences, reviews and approves the plans for  
14 the renovations as meeting industry standards published by the Electrical Industry  
15 Association and Telecommunications Industry Association (EIA/TIA Building  
16 Standard 568); and

17           (2)     during construction and on completion of construction, reviews and  
18 approves the implementation of the renovations as conforming with the approved  
19 plans.

20          (f)     The Mayor and City Council of Baltimore or the governing body of a county  
21 or municipal corporation may establish:

22           (1)     additional limitations on the amount or duration of credits under this  
23 section;

24           (2)     additional standards for eligibility for the credit; or

25           (3)     procedures or requirements for the review and approval of credits.

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