
By: **Delegates Rosenberg and C. Mitchell, C. Mitchell, and Marriott**

Introduced and read first time: February 4, 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 **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.

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

3 (1) 10% of the cost of renovations to a commercial OR RESIDENTIAL
4 building to meet state-of-the-art communication and utility standards for
5 accommodating advanced computer and telecommunications equipment, including
6 fiber-optic cable, emergency electrical capacity, and emergency backup power; or

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

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

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

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

19 (1) before construction commences, reviews and approves the plans for
20 the renovations as meeting industry standards published by the Electrical Industry
21 Association and Telecommunications Industry Association (EIA/TIA Building
22 Standard 568); and

23 (2) during construction and on completion of construction, reviews and
24 approves the implementation of the renovations as conforming with the approved
25 plans.

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

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

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

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

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

