

SENATE BILL 16

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1999 Regular Session
9r0289

(PRE-FILED)

By: **Senator Lawlah**

Requested: August 26, 1998

Introduced and read first time: January 13, 1999

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Property Tax Credit for Prince George's County**
3 **Public School Teachers**

4 FOR the purpose of authorizing the governing body of Prince George's County to
5 grant, by law, a property tax credit against the county property tax imposed on
6 certain owner-occupied residential real property; authorizing the governing
7 body of Prince George's County to provide, by law, for the amount, duration, and
8 application of the property tax credit and any other provision necessary to carry
9 out the credit; providing for the application of this Act; and generally relating to
10 a property tax credit in Prince George's County for certain owner-occupied
11 residential real property.

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 9-318(b)(1)(v) and (vi)
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1998 Supplement)

17 BY adding to
18 Article - Tax - Property
19 Section 9-318(b)(1)(vii) and (7)
20 Annotated Code of Maryland
21 (1994 Replacement Volume and 1998 Supplement)

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

24 **Article - Tax - Property**

25 9-318.

26 (b) (1) The governing body of Prince George's County may grant, by law, a
27 property tax credit under this section against county property tax imposed on:

1 (v) real property that is:
2 1. owned by the American Center for Physics, Inc.;
3 2. leased by the American Center for Physics, Inc. to
4 affiliated societies; and
5 3. used only for nonprofit activities relating to the
6 advancement and diffusion of the knowledge of physics and its application to human
7 welfare; [and]

8 (vi) subject to the condition established under paragraph (6) of this
9 subsection, residential real property that is located within an area that the governing
10 body determines is adversely impacted by its proximity to a refuse disposal system for
11 which a permit has been issued under § 9-204 of the Environment Article[.]; AND

12 (VII) RESIDENTIAL REAL PROPERTY THAT IS OWNED BY, AND
13 OCCUPIED AS THE PRINCIPAL RESIDENCE OF, AN INDIVIDUAL WHO IS EMPLOYED
14 DURING THE TAXABLE YEAR BY THE PRINCE GEORGE'S COUNTY BOARD OF
15 EDUCATION TO PROVIDE CLASSROOM INSTRUCTION IN THE PRINCE GEORGE'S
16 COUNTY PUBLIC SCHOOLS.

17 (7) IN ESTABLISHING A TAX CREDIT UNDER PARAGRAPH (1)(VII) OF THIS
18 SUBSECTION, THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY SHALL SPECIFY:

19 (I) THE AMOUNT AND DURATION OF THE CREDIT;

20 (II) THE QUALIFICATIONS AND APPLICATION PROCEDURES FOR
21 THE CREDIT; AND

22 (III) ANY OTHER REQUIREMENT OR PROCEDURE FOR THE
23 GRANTING OR ADMINISTRATION OF THE CREDIT THAT THE GOVERNING BODY
24 CONSIDERS APPROPRIATE.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 June 1, 1999 and shall be applicable to all taxable years beginning on or after July 1,
27 1999.