

HOUSE BILL 830

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Q1

2000 Regular Session  
0lr1446  
CF 0lr1573

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By: **Delegates Bozman, Conroy, Howard, Rudolph, Healey, Cane, Boutin, Benson, Kagan, W. Baker, Giannetti, Snodgrass, Walkup, Eckardt, McKee, Conway, Edwards, Elliott, Getty, Stocksdale, Linton, Hutchins, Pitkin, Barve, Guns, Menes, Wood, Shank, Moe, Gordon, McClenahan, Hixson, James, Riley, Hecht, Glassman, Hubbard, and ~~Stull~~ Stull, Carlson, Cryor, Finifter, and Rosso**

Introduced and read first time: February 11, 2000  
Assigned to: Ways and Means

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 16, 2000

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Municipal Local Revitalization Property Tax Credits**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
4 governing body of a county or of a municipal corporation to grant, by law, a  
5 property tax credit for property that is rehabilitated under regulations adopted  
6 by the governing body; limiting the amount of the credit and the period for  
7 which the credit may be granted; authorizing the Mayor and City Council of  
8 Baltimore City or the governing body of a county or of a municipal corporation to  
9 provide for the amount and duration of the property tax credit, subject to certain  
10 limits; authorizing the Mayor and City Council of Baltimore City or the  
11 governing body of a county or of a municipal corporation to limit eligibility for  
12 the credit or otherwise provide additional requirements for eligibility or  
13 additional limitations for the tax credit; and generally relating to enabling  
14 authority for counties and municipal corporations to grant certain property tax  
15 credit for property that is rehabilitated.

16 BY adding to  
17 Article - Tax - Property  
18 Section 9-236  
19 Annotated Code of Maryland  
20 (1994 Replacement Volume and 1999 Supplement)

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

3 **Article - Tax - Property**

4 9-236.

5 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
6 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A  
7 PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL  
8 CORPORATION PROPERTY TAX IMPOSED ON PROPERTY THAT IS REHABILITATED  
9 UNDER REGULATIONS ADOPTED BY THE GOVERNING BODY.

10 (B) (1) A PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION MAY NOT  
11 EXTEND BEYOND THE FIRST 10 YEARS AFTER THE REHABILITATION IS COMPLETED.

12 (2) THE AMOUNT OF A TAX CREDIT GRANTED UNDER THIS SECTION MAY  
13 NOT EXCEED THE PROPERTY TAX INCREASE ATTRIBUTABLE TO THE INCREASE IN  
14 THE ASSESSMENT OF THE PROPERTY OVER THE ASSESSMENT BEFORE THE  
15 PROPERTY IS REHABILITATED.

16 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING  
17 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY, BY LAW:

18 (1) SUBJECT TO THE LIMITATIONS UNDER SUBSECTION (B) OF THIS  
19 SECTION, PROVIDE FOR THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT  
20 GRANTED UNDER THIS SECTION;

21 (2) LIMIT ELIGIBILITY FOR THE CREDIT TO PROPERTY USED FOR  
22 SPECIFIED PURPOSES OR TO PROPERTY LOCATED IN DESIGNATED REVITALIZATION  
23 AREAS; OR

24 (3) OTHERWISE PROVIDE ADDITIONAL REQUIREMENTS FOR  
25 ELIGIBILITY OR ADDITIONAL LIMITATIONS FOR A TAX CREDIT GRANTED UNDER THIS  
26 SECTION.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
28 July 1, 2000.