
By: **Delegate Hixson**

Introduced and read first time: February 16, 2001

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credits - Personal Property of Business That Provides**
3 **Computers to Employees for Home Use**

4 FOR the purpose of authorizing the governing body of a county or municipal
5 corporation to grant, by law, a property tax credit against the county or
6 municipal corporation property tax imposed on certain personal property of a
7 business that provides computers to its employees for their use at home;
8 authorizing the county or municipal corporation to provide, by law, for the
9 amount, duration, and application of the property tax credit and any other
10 provision necessary to carry out this Act; and generally relating to a property tax
11 credit for a business that provides computers to its employees for their use at
12 home.

13 BY adding to
14 Article - Tax - Property
15 Section 9-239
16 Annotated Code of Maryland
17 (1994 Replacement Volume and 2000 Supplement)

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

20 **Article - Tax - Property**

21 9-239.

22 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
23 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX
24 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
25 IMPOSED ON PERSONAL PROPERTY, OTHER THAN OPERATING PERSONAL PROPERTY
26 OF A PUBLIC UTILITY, OF A BUSINESS THAT PROVIDES COMPUTERS TO ITS
27 EMPLOYEES FOR THEIR USE AT HOME.

28 (B) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

- 1 (1) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION;
- 2 (2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;
- 3 (3) THE CRITERIA AND QUALIFICATIONS NECESSARY TO RECEIVE THE
4 CREDIT; AND
- 5 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2001.