
By: ~~Delegate~~ **Delegates Hixson, Carlson, Cryor, Heller, Rosso, and Shriver**

Introduced and read first time: February 16, 2001

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 26, 2001

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 21, 2001

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credits - Personal Property of a 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; providing for the effective date and
11 application of this Act; and generally relating to a property tax credit for a
12 business that provides computers to its employees for their use at 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:

1

Article - Tax - Property

2 9-239.

3 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
4 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX
5 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
6 IMPOSED ON PERSONAL PROPERTY, OTHER THAN OPERATING PERSONAL PROPERTY
7 OF A PUBLIC UTILITY, OF A BUSINESS THAT PROVIDES COMPUTERS TO ITS
8 EMPLOYEES FOR THEIR USE AT HOME.

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

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

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 ~~July 1, 2001.~~ June 1, 2001 and shall be applicable to all taxable years beginning after
17 June 30, 2001.