

SENATE BILL 545

Unofficial Copy  
Q2

2001 Regular Session  
11r0971  
CF 11r0959

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By: **Harford County Senators**  
Introduced and read first time: February 2, 2001  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 22, 2001

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Harford County - Municipal Property Tax - Tax Credits for Members of**  
3 **Volunteer Firefighters Fire Companies and Ambulance Companies**

4 FOR the purpose of authorizing the governing body of a municipal corporation in  
5 Harford County to grant, by law, a property tax credit against the municipal  
6 corporation property tax imposed on ~~certain~~ owner-occupied residential real  
7 property owned by members of a volunteer fire company, a volunteer ambulance  
8 company, or a member of the ladies' auxiliary of a volunteer fire or ambulance  
9 company; authorizing a municipal corporation to provide, by law, for certain  
10 provisions relating to the property tax credit; providing for the application of  
11 this Act; generally relating to a property tax credit in municipal corporations in  
12 Harford County for certain owner-occupied real property.

13 BY adding to  
14 Article - Tax - Property  
15 Section 9-314(c)  
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 9-314.

22 (C) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN HARFORD  
23 COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION

1 AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ~~RESIDENTIAL~~  
 2 REAL PROPERTY LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL  
 3 CORPORATION THAT IS:

4 ~~(I) OWNED BY AN INDIVIDUAL SERVING AS A MEMBER OF A~~  
 5 ~~VOLUNTEER FIRE COMPANY AS DEFINED UNDER § 3-1101 OF THE COURTS ARTICLE;~~

6 ~~(II) OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL~~  
 7 ~~SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY AS DEFINED UNDER §~~  
 8 ~~3-1101 OF THE COURTS ARTICLE; AND AND OCCUPIED AS THE PRINCIPAL RESIDENCE~~  
 9 OF AN INDIVIDUAL SERVING AS A MEMBER OF A:

10 (I) VOLUNTEER FIRE COMPANY;

11 (II) VOLUNTEER AMBULANCE COMPANY; OR

12 (III) LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR  
 13 VOLUNTEER AMBULANCE COMPANY.

14 ~~(III) LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL~~  
 15 ~~CORPORATION.~~

16 (2) THE MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

17 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS  
 18 SUBSECTION;

19 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS  
 20 SUBSECTION; AND

21 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
 22 SUBSECTION.

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