

HOUSE BILL 584

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Q1

2002 Regular Session
2r2029

By: **Delegates Rosso, Clagett, Love, Swain, Giannetti, Conroy, Moe, Frush,
Healey, D'Amato, Pitkin, C. Davis, Cryor, Greenip, Rzepkowski,
Patterson, Finifter, Howard, Cadden, Pendergrass, and Leopold**

Introduced and read first time: February 1, 2002

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit - Real Property Retrofit with Home Accessibility**
3 **Features for Individuals with Disabilities**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
5 governing body of a county or of a municipal corporation to grant, by law, a tax
6 credit against the county or municipal corporation property tax imposed on real
7 property that is retrofit with home accessibility features for individuals with
8 disabilities; and generally relating to a local property tax credit for retrofitting
9 real property with home accessibility features for individuals with disabilities.

10 BY adding to

11 Article - Tax - Property

12 Section 9-241

13 Annotated Code of Maryland

14 (2001 Replacement Volume and 2001 Supplement)

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

17 **Article - Tax - Property**

18 9-241.

19 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
20 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX
21 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
22 IMPOSED ON REAL PROPERTY THAT IS RETROFIT WITH HOME ACCESSIBILITY
23 FEATURES FOR INDIVIDUALS WITH DISABILITIES.

24 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
25 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

1 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
2 SECTION; AND

3 (2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE CREDIT
4 UNDER THIS SECTION.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 2002.