
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

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 12, 2002

CHAPTER _____

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; defining a certain term; providing for the application of this Act; and
9 generally relating to a local property tax credit for retrofitting real property
10 with home accessibility features for individuals with disabilities.

11 BY adding to
12 Article - Tax - Property
13 Section 9-241
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2001 Supplement)

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

18 **Article - Tax - Property**

19 9-241.

20 (A) IN THIS SECTION, "HOME ACCESSIBILITY FEATURES" MEANS:

- 1 (1) A NO-STEP ENTRANCE ALLOWING ACCESS INTO A RESIDENCE;
2 (2) INTERIOR PASSAGE DOORS PROVIDING A 32 TO 36 INCH WIDE CLEAR
3 OPENING;
4 (3) REINFORCEMENTS IN BATHROOM WALLS AND INSTALLATION OF
5 GRAB BARS AROUND A TOILET, TUB, OR SHOWER;
6 (4) LIGHT SWITCHES AND OUTLETS PLACED IN
7 WHEELCHAIR-ACCESSIBLE LOCATIONS; AND
8 (5) UNIVERSAL DESIGN FEATURES OR THOSE ACCESSIBILITY FEATURES
9 PRESCRIBED BY THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
10 UNDER ARTICLE 83B, § 6-102 OF THE CODE.

11 ~~(A)~~ (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
12 GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY
13 LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY
14 TAX IMPOSED ON REAL PROPERTY THAT IS RETROFIT WITH HOME ACCESSIBILITY
15 FEATURES FOR INDIVIDUALS WITH DISABILITIES.

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

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

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

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 ~~July 1~~ June 1, 2002 and shall be applicable to all taxable years beginning after June
25 30, 2002.