
By: **Senators Van Hollen and Hogan**
Introduced and read first time: January 28, 2002
Assigned to: Budget and Taxation

Committee Report: Favorable
Senate action: Adopted
Read second time: March 21, 2002

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 9-241
16 Annotated Code of Maryland
17 (2001 Replacement Volume and 2001 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 9-241.

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

1 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
2 IMPOSED ON PERSONAL PROPERTY, OTHER THAN OPERATING PERSONAL PROPERTY
3 OF A PUBLIC UTILITY, OF A BUSINESS THAT PROVIDES COMPUTERS TO ITS
4 EMPLOYEES FOR THEIR USE AT HOME.

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

6 (1) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

7 (2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

8 (3) THE CRITERIA AND QUALIFICATIONS NECESSARY TO RECEIVE THE
9 CREDIT; AND

10 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 June 1, 2002 and shall be applicable to all taxable years beginning after June 30,
13 2002.