Q1 6lr3228

By: Delegates Bartlett, Bozman, Cardin, Cryor, Elmore, Gilleland, Kaiser,

Marriott, McKee, Myers, Patterson, Ramirez, and Ross Ross, Boschert, C. Davis, Goodwin, Gordon, Healey, Heller, Hixson, Howard, and King

Introduced and read first time: February 16, 2006 Assigned to: Rules and Executive Nominations Re-referred to: Ways and Means, February 27, 2006

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 23, 2006

CHAPTER____

1 AN ACT concerning

- Property Tax Credit Structures Using Qualifying Energy Conservation
 Devices for Electricity Generation
- 4 FOR the purpose of altering the purposes for which certain energy devices may be
- 5 used for purposes of certain enabling authority for local property tax credits for
- 6 structures using certain energy devices; providing for the application of this Act;
- and generally relating to property tax credits for structures using certain energy
- 8 devices.
- 9 BY repealing and reenacting, with amendments,
- 10 Article Tax Property
- 11 Section 9-203(a)
- 12 Annotated Code of Maryland
- 13 (2001 Replacement Volume and 2005 Supplement)
- 14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article - Tax - Property**

17 9-203.

- 18 (a) The Mayor and City Council of Baltimore City or the governing body of a
- 19 county or of a municipal corporation may grant, by law, a tax credit against the
- 20 county or municipal corporation property tax imposed on a structure, if to heat or cool

- 1 the structure, TO GENERATE ELECTRICITY TO BE USED IN THE STRUCTURE, or to
- 2 provide hot water for use in the structure, the structure uses:
- 3 (1) a solar energy device;
- 4 (2) a geothermal energy device; or
- 5 a qualifying energy conservation device.
- 6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
- 7 June 1, 2006 and shall be applicable to all taxable years after June 30, 2006.