By: **Senators Jacobs and Hooper** Introduced and read first time: January 30, 2006 Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 3	Harford County - Property Tax Credit - Property Leased by Religious Organizations
4 F 5 6 7 8 9 10 11	OR the purpose of requiring the governing body of Harford County or of a municipal corporation in Harford County to grant a property tax credit against the property tax imposed on certain real property that is leased, occupied, and used by a religious group or organization under certain circumstances; providing for the amount of the property tax credit and certain limitations on the credit; providing for the application of this Act; and generally relating to a property tax credit tax credit in Harford County and municipal corporations in Harford County for certain real property leased by certain religious organizations.
13 14 15 16 17	BY adding to Article - Tax - Property Section 9-314(d) Annotated Code of Maryland (2001 Replacement Volume and 2005 Supplement) SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:
19	Article - Tax - Property
20 9	-314.
23 T	(D) (1) THE GOVERNING BODY OF HARFORD COUNTY OR OF A MUNICIPAL CORPORATION IN HARFORD COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX MPOSED ON REAL PROPERTY:
25 26 C	(I) FOR THAT PORTION OF THE PROPERTY THAT IS LEASED, OCCUPIED, AND USED BY A RELIGIOUS GROUP OR ORGANIZATION EXCLUSIVELY FOR:
27	1. PUBLIC RELIGIOUS WORSHIP;
28	2. EDUCATIONAL PURPOSES; OR

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13.OFFICE SPACE NECESSARY TO SUPPORT OR MAINTAIN2PUBLIC RELIGIOUS WORSHIP OR EDUCATIONAL PURPOSES; AND

3 (II) FOR WHICH THE RELIGIOUS GROUP OR ORGANIZATION IS 4 CONTRACTUALLY LIABLE.

5 (2) THE CREDIT GRANTED UNDER PARAGRAPH (1) OF THIS SUBSECTION
6 SHALL EQUAL 100% OF THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
7 IMPOSED.

8 (3) THE CREDIT UNDER THIS SECTION DOES NOT APPLY:

9 (I) TO PROPERTY THAT IS LEASED, OCCUPIED, OR USED FOR THE 10 PURPOSE OF MAKING A PROFIT; OR

11 (II) WHEN THE RELIGIOUS GROUP OR ORGANIZATION NO LONGER 12 OCCUPIES THE PROPERTY.

(4) THE LESSOR OF PROPERTY ELIGIBLE FOR A TAX CREDIT UNDER THIS
 SECTION SHALL REDUCE BY THE AMOUNT OF THE TAX CREDIT THE AMOUNT OF
 TAXES FOR WHICH THE RELIGIOUS GROUP OR ORGANIZATION IS CONTRACTUALLY
 LIABLE UNDER THE LEASE AGREEMENT.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

18 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,

19 2006.

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