

# HOUSE BILL 590

Q1

71r2253

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By: **Delegates Bartlett, Cardin, George, Gilchrist, Ivey, Jennings, Kaiser, N. King, McKee, Murphy, Rice, and Ross**

Introduced and read first time: February 8, 2007

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Property Tax Exemption – Solar Energy Devices**

3 FOR the purpose of exempting from the State property tax certain real property that  
4 is a solar energy device installed to heat or cool a dwelling, generate electricity  
5 to be used in the dwelling, or provide hot water for use in the dwelling; defining  
6 a certain term; providing for the application of this Act; and generally relating  
7 to a State property tax exemption for certain solar energy devices.

8 BY adding to

9 Article – Tax – Property

10 Section 7–308

11 Annotated Code of Maryland

12 (2001 Replacement Volume and 2006 Supplement)

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

15 **Article – Tax – Property**

16 **7–308.**

17 (A) IN THIS SECTION, “DWELLING” HAS THE MEANING STATED IN §  
18 **9–105 OF THIS ARTICLE.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(B) REAL PROPERTY IS NOT SUBJECT TO THE STATE PROPERTY TAX IF**  
2 **THE PROPERTY IS A SOLAR ENERGY DEVICE INSTALLED TO HEAT OR COOL A**  
3 **DWELLING, GENERATE ELECTRICITY TO BE USED IN THE DWELLING, OR**  
4 **PROVIDE HOT WATER FOR USE IN THE DWELLING.**

5           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
6 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,  
7 2007.