

# 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~~ Ross, Barve, Doory, Elmore, Hixson, Howard, Krebs, Olszewski, Stukes, F. Turner, and Walker**

Introduced and read first time: February 8, 2007

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 17, 2007

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 ~~State Property Tax Exemption – Solar Energy Devices~~  
3 State Taxes – Solar Energy Grants and Devices

4 FOR the purpose of providing a subtraction modification under the Maryland income  
5 tax for certain amounts received as a grant under a certain program; exempting  
6 from the State property tax certain real property that is a solar energy device  
7 installed to heat or cool a dwelling, generate electricity to be used in the  
8 dwelling, or provide hot water for use in the dwelling; defining a certain term;  
9 providing for the application of this Act; and generally relating to a Maryland  
10 income tax subtraction modification for certain amounts received as a grant  
11 under the Solar Energy Grant Program and a State property tax exemption for  
12 certain solar energy devices.

13 BY repealing and reenacting, without amendments,  
14 Article – Tax – General  
15 Section 10–207(a)  
16 Annotated Code of Maryland  
17 (2004 Replacement Volume and 2006 Supplement)

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### EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 BY adding to  
 2 Article – Tax – General  
 3 Section 10–207(x)  
 4 Annotated Code of Maryland  
 5 (2004 Replacement Volume and 2006 Supplement)

6 BY adding to  
 7 Article – Tax – Property  
 8 Section 7–308  
 9 Annotated Code of Maryland  
 10 (2001 Replacement Volume and 2006 Supplement)

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

13 **Article – Tax – General**  
 14 **10–207.**

15 (a) To the extent included in federal adjusted gross income, the amounts  
 16 under this section are subtracted from the federal adjusted gross income of a resident  
 17 to determine Maryland adjusted gross income.

18 **(X) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**  
 19 **INCLUDES AN AMOUNT RECEIVED AS A GRANT UNDER THE SOLAR ENERGY**  
 20 **GRANT PROGRAM UNDER § 9–2007 OF THE STATE GOVERNMENT ARTICLE.**

21 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland  
 22 read as follows:

23 **Article – Tax – Property**  
 24 **7–308.**

25 (A) **IN THIS SECTION, “DWELLING” HAS THE MEANING STATED IN §**  
 26 **9–105 OF THIS ARTICLE.**

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

1           SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall  
2 be applicable to all taxable years beginning after December 31, 2006.

3           ~~SECTION 2. 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act~~  
4 ~~shall take effect June 1, 2007, and shall~~ be applicable to all taxable years beginning  
5 after June 30, 2007.

6           SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 June 1, 2007.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.