

HOUSE BILL 54

Q1

8lr0815

(PRE-FILED)

By: **Delegate Guzzone**

Requested: October 1, 2007

Introduced and read first time: January 9, 2008

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Credit – Accessibility Features**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or of a municipal corporation to grant, by law, a tax
5 credit against the county or municipal corporation property tax imposed on real
6 property equipped with certain accessibility features; authorizing the county or
7 municipal corporation to provide, by law, for the amount and duration of the
8 credit and certain other provisions to carry out the credit; defining a certain
9 term; providing for the application of this Act; and generally relating to a local
10 property tax credit for real property equipped with credit accessibility features.

11 BY adding to

12 Article – Tax – Property

13 Section 9–248

14 Annotated Code of Maryland

15 (2007 Replacement Volume)

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

18 **Article – Tax – Property**

19 **9–248.**

20 (A) **IN THIS SECTION, “ACCESSIBILITY FEATURES” MEANS:**

21 (1) **A NO–STEP ENTRANCE ALLOWING ACCESS INTO A RESIDENCE;**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) INTERIOR PASSAGE DOORS PROVIDING AT LEAST A**
2 **32-INCH-WIDE CLEAR OPENING;**

3 **(3) GRAB BARS AROUND A TOILET, TUB, OR SHOWER INSTALLED**
4 **TO SUPPORT AT LEAST 250 POUNDS;**

5 **(4) LIGHT SWITCHES, OUTLETS, AND THERMOSTATS PLACED IN**
6 **WHEELCHAIR-ACCESSIBLE LOCATIONS;**

7 **(5) LEVER HANDLES ON DOORS; AND**

8 **(6) UNIVERSAL DESIGN FEATURES OR THOSE ACCESSIBILITY**
9 **FEATURES PRESCRIBED BY THE DEPARTMENT OF HOUSING AND COMMUNITY**
10 **DEVELOPMENT UNDER § 12-202 OF THE PUBLIC SAFETY ARTICLE.**

11 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
12 **GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY**
13 **GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL**
14 **CORPORATION PROPERTY TAX IMPOSED ON RESIDENTIAL REAL PROPERTY**
15 **EQUIPPED WITH ACCESSIBILITY FEATURES.**

16 **(C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
17 **GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY**
18 **PROVIDE, BY LAW, FOR:**

19 **(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS**
20 **SECTION; AND**

21 **(2) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
22 **CREDIT UNDER THIS SECTION.**

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
25 2008.