

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

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 19, 2008

CHAPTER _____

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 a certain accessibility ~~features~~ feature; authorizing the
7 county or municipal corporation to provide, by law, for the amount and duration
8 of the credit and certain other provisions to carry out the credit; defining a
9 certain term; providing for the application of this Act; and generally relating to
10 a local property tax credit for real property equipped with ~~credit~~ a certain
11 accessibility ~~features~~ feature.

12 BY adding to

13 Article – Tax – Property

14 Section 9–248

15 Annotated Code of Maryland

16 (2007 Replacement Volume)

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

19 **Article – Tax – Property**

20 **9–248.**

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 (A) IN THIS SECTION, “ACCESSIBILITY ~~FEATURES~~ FEATURE” MEANS:

2 (1) A NO-STEP ENTRANCE ALLOWING ACCESS INTO A RESIDENCE;

3 (2) INTERIOR PASSAGE DOORS PROVIDING AT LEAST A
4 32-INCH-WIDE CLEAR OPENING;

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

7 (4) LIGHT SWITCHES, OUTLETS, AND THERMOSTATS PLACED IN
8 WHEELCHAIR-ACCESSIBLE LOCATIONS;

9 (5) LEVER HANDLES ON DOORS; AND

10 (6) UNIVERSAL DESIGN FEATURES OR ~~THOSE ACCESSIBILITY~~
11 ~~FEATURES~~ ANY ACCESSIBILITY ENHANCING DESIGN FEATURE PRESCRIBED BY
12 THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT UNDER §
13 12-202 OF THE PUBLIC SAFETY ARTICLE.

14 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
15 GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY
16 GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL
17 CORPORATION PROPERTY TAX IMPOSED ON RESIDENTIAL REAL PROPERTY
18 EQUIPPED WITH AN ACCESSIBILITY ~~FEATURES~~ FEATURE.

19 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
20 GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY
21 PROVIDE, BY LAW, FOR:

22 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
23 SECTION; ~~AND~~

24 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT
25 UNDER THIS SECTION;

26 (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND
27 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

28 ~~(2)~~ (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE
29 CREDIT UNDER THIS SECTION.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
3 2008.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.