

SENATE BILL 823

Q8

(8lr3135)

ENROLLED BILL

—Budget and Taxation / Ways and Means—

Introduced by **Carroll County Senators**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Carroll County - Green Building Tax Credit**

3 FOR the purpose of authorizing the ~~Board of County Commissioners~~ governing body of
4 Carroll County to grant, by ~~ordinance~~ law, a green building tax credit against
5 ~~certain taxes~~ the county property tax ~~owed to the County by certain individuals~~
6 ~~and business and corporate entities that make certain environmentally friendly~~
7 ~~improvements to~~ imposed on certain non-residential properties ~~in the County~~
8 on which a person installs certain environmentally friendly technologies;
9 requiring the ~~County Commissioners~~ governing body to establish certain
10 eligibility criteria for the tax credit; requiring the ~~County Commissioners~~
11 governing body to establish the amount of the tax credit; authorizing the ~~County~~
12 ~~Commissioners governing body~~ to define environmentally friendly or "green"
13 ~~technologies; requiring the environmentally friendly or "green" technologies to~~
14 ~~include certain technologies~~ to establish the type of work and type of
15 environmental technologies that will qualify for the tax credit; requiring the

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.

Italics indicate opposite chamber / conference committee amendments.



1 ~~County Commissioners governing body~~ to establish a procedure for applying for
 2 the County tax credit; and generally relating to the authority of the ~~County~~
 3 ~~Commissioners governing body of Carroll County~~ to establish a green building
 4 tax credit against ~~certain taxes owed to Carroll County~~ the county property tax
 5 imposed on certain property.

6 BY adding to
 7 ~~The Public Local Laws of Carroll County~~
 8 ~~Section 9-104~~
 9 ~~Article 7 – Revenue and Taxes~~
 10 ~~(2004 Edition and November 2007 Supplement, as amended)~~
 11 Article – Tax – Property
 12 Section 9-308(e)
 13 Annotated Code of Maryland
 14 (2007 Replacement Volume)

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

17 ~~Article 7 – Carroll County~~ Article – Tax – Property

18 ~~9-104.~~ 9-308.

19 ~~(A) (E) (1) THE BOARD OF COUNTY COMMISSIONERS GOVERNING~~
 20 ~~BODY OF CARROLL COUNTY IS AUTHORIZED TO GRANT A CREDIT ON THE TAXES~~
 21 ~~OWED TO THE COUNTY FOR CERTAIN CLASSES OF PERSONS, BUSINESSES, OR~~
 22 ~~CORPORATE ENTITIES WHO CONSTRUCT, RENOVATE, UPGRADE, OR~~
 23 ~~REHABILITATE NON RESIDENTIAL PROPERTIES TO INCLUDE~~ MAY GRANT, BY
 24 LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED
 25 ON NONRESIDENTIAL PROPERTY ON WHICH A PERSON INSTALLS
 26 ENVIRONMENTALLY FRIENDLY OR “GREEN” TECHNOLOGIES IN THE COUNTY, AS
 27 DEFINED BY ORDINANCE, INCLUDING CONSERVING WATER, INCORPORATING
 28 RECYCLED OR RECYCLABLE MATERIALS, AND INCORPORATING RENEWABLE
 29 AND ENERGY EFFICIENT POWER GENERATION.

30 ~~(B) (2) THE COUNTY COMMISSIONERS SHALL BY ORDINANCE~~
 31 GOVERNING BODY, BY LAW, MAY:

- 32 ~~(1)~~ (I) SET THE AMOUNT OF THE TAX CREDIT;
- 33 ~~(2)~~ (II) ESTABLISH ELIGIBILITY CRITERIA FOR THE TAX
 34 CREDIT;
- 35 ~~(3)~~ (III) ESTABLISH THE TYPE OF WORK THAT SHALL QUALIFY
 36 FOR THE TAX CREDIT;

1 ~~(4)~~ (IV) ESTABLISH THE TYPE OF ENVIRONMENTAL
2 TECHNOLOGIES THAT WILL QUALIFY FOR THE TAX CREDIT; AND

3 ~~(5)~~ (V) SET FORTH REGULATIONS AND PROCEDURES FOR THE
4 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 October 1, 2008.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.