

SENATE BILL 823

Q8

8lr3135

By: **Carroll County Senators**

Introduced and read first time: February 8, 2008

Assigned to: Rules

Re-referred to: Budget and Taxation, February 14, 2008

Committee Report: Favorable

Senate action: Adopted

Read second time: March 20, 2008

CHAPTER _____

1 AN ACT concerning

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

3 FOR the purpose of authorizing the Board of County Commissioners of Carroll County
4 to grant, by ordinance, a green building tax credit against certain taxes owed to
5 the County by certain individuals and business and corporate entities that
6 make certain environmentally friendly improvements to non-residential
7 properties in the County; requiring the County Commissioners to establish
8 certain eligibility criteria for the tax credit; requiring the County
9 Commissioners to establish the amount of the tax credit; authorizing the
10 County Commissioners to define environmentally friendly or “green”
11 technologies; requiring the environmentally friendly or “green” technologies to
12 include certain technologies; requiring the County Commissioners to establish a
13 procedure for applying for the County tax credit; and generally relating to the
14 authority of the County Commissioners to establish a green building tax credit
15 against certain taxes owed to Carroll County.

16 BY adding to

17 The Public Local Laws of Carroll County

18 Section 9–104

19 Article 7 – Revenue and Taxes

20 (2004 Edition and November 2007 Supplement, as amended)

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

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.



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Article 7 – Carroll County

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9-104.

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(A) THE BOARD OF COUNTY COMMISSIONERS OF CARROLL COUNTY IS AUTHORIZED TO GRANT A CREDIT ON THE TAXES OWED TO THE COUNTY FOR CERTAIN CLASSES OF PERSONS, BUSINESSES, OR CORPORATE ENTITIES WHO CONSTRUCT, RENOVATE, UPGRADE, OR REHABILITATE NON-RESIDENTIAL PROPERTIES TO INCLUDE ENVIRONMENTALLY FRIENDLY OR “GREEN” TECHNOLOGIES IN THE COUNTY, AS DEFINED BY ORDINANCE, INCLUDING CONSERVING WATER, INCORPORATING RECYCLED OR RECYCLABLE MATERIALS, AND INCORPORATING RENEWABLE AND ENERGY EFFICIENT POWER GENERATION.

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(B) THE COUNTY COMMISSIONERS SHALL BY ORDINANCE:

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(1) SET THE AMOUNT OF THE TAX CREDIT;

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(2) ESTABLISH ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

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(3) ESTABLISH THE TYPE OF WORK THAT SHALL QUALIFY FOR THE TAX CREDIT;

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

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

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

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Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.