

# CHAPTER 143

(Senate Bill 823)

AN ACT concerning

## Carroll County – Green Building Tax Credit

FOR the purpose of authorizing the ~~Board of County Commissioners~~ *governing body* of Carroll County to grant, by ~~ordinance~~ *law*, a green building tax credit against ~~certain taxes~~ *the county property tax* ~~owed to the County by certain individuals and business and corporate entities that make certain environmentally friendly improvements to~~ *imposed on certain* non-residential properties ~~in the County on which a person installs certain environmentally friendly technologies;~~ requiring the ~~County Commissioners~~ *governing body* to establish certain eligibility criteria for the tax credit; requiring the ~~County Commissioners~~ *governing body* to establish the amount of the tax credit; authorizing the ~~County Commissioners~~ *governing body* to define environmentally friendly or “green” technologies; ~~requiring the environmentally friendly or “green” technologies to include certain technologies~~ *to establish the type of work and type of environmental technologies that will qualify for the tax credit;* requiring the ~~County Commissioners~~ *governing body* to establish a procedure for applying for the County tax credit; and generally relating to the authority of the ~~County Commissioners~~ *governing body of Carroll County* to establish a green building tax credit against ~~certain taxes owed to Carroll County~~ *the county property tax imposed on certain property.*

BY adding to

~~The Public Local Laws of Carroll County~~

~~Section 9-104~~

~~Article 7 – Revenue and Taxes~~

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

~~Article – Tax – Property~~

~~Section 9-308(e)~~

~~Annotated Code of Maryland~~

~~(2007 Replacement Volume)~~

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

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

~~9-104.~~ *9-308.*

~~(A) (E)~~ (1) ~~THE BOARD OF COUNTY COMMISSIONERS GOVERNING BODY 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~~ MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON NONRESIDENTIAL PROPERTY ON WHICH A PERSON INSTALLS 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.

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

~~(1)~~ (I) SET THE AMOUNT OF THE TAX CREDIT;

~~(2)~~ (II) ESTABLISH ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

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

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

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

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

Approved by the Governor, April 24, 2008.