

CHAPTER 645

(House Bill 54)

AN ACT concerning

Property Tax – Credit – Accessibility Features

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

BY adding to

Article – Tax – Property
Section 9–248
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 – Tax – Property

9–248.

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

- (1) A NO–STEP ENTRANCE ALLOWING ACCESS INTO A RESIDENCE;
- (2) INTERIOR PASSAGE DOORS PROVIDING AT LEAST A 32–INCH–WIDE CLEAR OPENING;
- (3) GRAB BARS AROUND A TOILET, TUB, OR SHOWER INSTALLED TO SUPPORT AT LEAST 250 POUNDS;
- (4) LIGHT SWITCHES, OUTLETS, AND THERMOSTATS PLACED IN WHEELCHAIR–ACCESSIBLE LOCATIONS;

(5) LEVER HANDLES ON DOORS; AND

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

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

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

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

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

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

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

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

Approved by the Governor, May 22, 2008.