

HB0176/180919/1

BY: Environmental Matters Committee

AMENDMENTS TO HOUSE BILL 176

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, after “system” insert “in the Chesapeake and Atlantic Coastal Bays Critical Area to service a newly constructed building”; in line 4, after “technology;” insert “prohibiting the replacement of an on-site sewage disposal system in the Chesapeake and Atlantic Coastal Bays Critical Area unless the replacement on-site sewage disposal system utilizes nitrogen removal technology;”; in line 5, strike “homeowners” and substitute “an owner”; in line 6, after “costs” insert “under certain circumstances”; in the same line, strike the first “a”; in the same line, strike “penalty” and substitute “penalties and enforcement mechanisms”; in the same line, after “violation;” insert “requiring the Department to adopt certain regulations; authorizing the Department to adopt certain regulations;”; in line 7, after “terms;” insert “providing a subtraction modification under the Maryland income tax for certain costs related to certain disposal systems that exceed the amount of assistance the Department provides; providing for the application of certain provisions of this Act;”; and after line 13, insert:

“BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10-208(a)

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)

BY adding to

Article - Tax - General

Section 10-208(q)

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)”.

(Over)

AMENDMENT NO. 2

On page 2, in line 4, strike “INSTALL” and substitute “:

(1) INSTALL, OR HAVE INSTALLED, ON PROPERTY A PERSON OWNS IN THE STATE IN THE CHESAPEAKE AND ATLANTIC COASTAL BAYS CRITICAL AREA,”;

in line 5, strike “IN THE STATE” and substitute “TO SERVICE A NEWLY CONSTRUCTED BUILDING,”; in line 6, after “TECHNOLOGY” insert “; OR

(2) REPLACE OR HAVE REPLACED, AN EXISTING ON-SITE SEWAGE DISPOSAL SYSTEM ON PROPERTY A PERSON OWNS IN THE STATE IN THE CHESAPEAKE AND ATLANTIC COASTAL BAYS CRITICAL AREA, UNLESS THE REPLACEMENT ON-SITE SEWAGE DISPOSAL SYSTEM UTILIZES NITROGEN REMOVAL TECHNOLOGY”;

in line 8, strike “HOMEOWNERS” and substitute “AN OWNER”; and in line 11, after “FUND” insert “, IF SUFFICIENT FUNDS ARE AVAILABLE”.

AMENDMENT NO. 3

On page 2, in line 12, after “(D)” insert “(1)”; in the same line, strike “A” and substitute “SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A”; and strike in their entirety lines 13 and 14 and substitute “SUBJECT TO THE CIVIL AND ADMINISTRATIVE PENALTIES AND THE ENFORCEMENT MECHANISMS PROVIDED IN §§ 9-334 THROUGH 9-342 OF THIS TITLE.

(2) THE PENALTIES IMPOSED UNDER THIS SECTION MAY NOT EXCEED \$8,000.

(E) (1) THE DEPARTMENT SHALL ADOPT REGULATIONS TO IMPLEMENT THIS SECTION.

(2) THE REGULATIONS ADOPTED IN ACCORDANCE WITH PARAGRAPH (1) OF THIS SUBSECTION SHALL INCLUDE PROVISIONS TO ENSURE THAT APPROPRIATE MANAGEMENT MEASURES ARE PROVIDED FOR THE OPERATION AND MAINTENANCE OF NITROGEN REMOVAL TECHNOLOGY.

(F) THE DEPARTMENT MAY ADOPT REGULATIONS TO IMPLEMENT THIS SECTION THAT PROVIDE A PREFERENCE FOR THE DISTRIBUTION OF FUNDS TO LOW- AND MIDDLE-INCOME OWNERS UNDER § 9-1605.2(H) OF THIS TITLE BASED ON THE:

(1) VALUE OF THE PROPERTY; OR

(2) INCOME OF THE PROPERTY OWNER.”.

AMENDMENT NO. 4

On page 2, before line 15, insert:

“Article – Tax – General

10-208.

(a) In addition to the modification under § 10–207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(Q) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(Over)

(II) “NITROGEN REMOVAL TECHNOLOGY” HAS THE MEANING STATED IN § 9-1108 OF THE ENVIRONMENT ARTICLE.

(III) “ON-SITE SEWAGE DISPOSAL SYSTEM” HAS THE MEANING STATED IN § 9-1108 OF THE ENVIRONMENT ARTICLE.

(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT BY WHICH THE COST DIFFERENCE BETWEEN A CONVENTIONAL ON-SITE SEWAGE DISPOSAL SYSTEM AND A SYSTEM THAT UTILIZES NITROGEN REMOVAL TECHNOLOGY EXCEEDS THE AMOUNT OF ASSISTANCE THE DEPARTMENT OF THE ENVIRONMENT PROVIDES THE HOMEOWNER UNDER § 9-1108 OF THE ENVIRONMENT ARTICLE.”;

and in line 16, after “2009.” insert “The subtraction modification under § 10-208(q) of the Tax - General Article, as enacted by this Act, shall be applicable to all taxable years beginning after December 31, 2009.”.