

HOUSE BILL 42

Q2

(PRE-FILED)

9lr0886

CF 9lr0824

By: **Delegates Haddaway and Eckardt**

Requested: October 29, 2008

Introduced and read first time: January 14, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Talbot County – Property Tax Credit for Habitat for Humanity of Talbot &**
3 **Dorchester Counties, Inc.**

4 FOR the purpose of authorizing the governing body of Talbot County or of a municipal
5 corporation in Talbot County to grant, by law, a property tax credit against the
6 county or municipal corporation property tax imposed on certain real property
7 owned by Habitat for Humanity of Talbot & Dorchester Counties, Inc.; requiring
8 Habitat for Humanity of Talbot & Dorchester Counties, Inc. to submit certain
9 reports to Talbot County; authorizing the governing body to set, by law, the
10 amount, terms, scope, and duration of the credit and to provide for any other
11 provision necessary to carry out the tax credit; providing for the application of
12 this Act; and generally relating to authorization for a property tax credit for
13 certain real property owned by Habitat for Humanity of Talbot & Dorchester
14 Counties, Inc.

15 BY adding to

16 Article – Tax – Property

17 Section 9–322(e)

18 Annotated Code of Maryland

19 (2007 Replacement Volume and 2008 Supplement)

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

22 **Article – Tax – Property**

23 9–322.

24 **(E) (1) THE GOVERNING BODY OF TALBOT COUNTY OR OF A**
25 **MUNICIPAL CORPORATION IN TALBOT COUNTY MAY GRANT, BY LAW, A**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR
2 MUNICIPAL CORPORATION PROPERTY TAX THAT IS IMPOSED ON REAL
3 PROPERTY THAT IS:

4 (I) OWNED BY HABITAT FOR HUMANITY OF TALBOT &
5 DORCHESTER COUNTIES, INC. WITH THE INTENTION OF RELINQUISHING
6 OWNERSHIP IN THE IMMEDIATE FUTURE;

7 (II) USED EXCLUSIVELY FOR THE PURPOSE OF
8 REHABILITATION AND TRANSFER TO A PRIVATE OWNER; AND

9 (III) NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE
10 BUILDINGS OWNED BY HABITAT FOR HUMANITY.

11 (2) HABITAT FOR HUMANITY OF TALBOT & DORCHESTER
12 COUNTIES, INC. SHALL SUBMIT AN ANNUAL WRITTEN REPORT TO THE
13 GOVERNING BODY OF TALBOT COUNTY DOCUMENTING:

14 (I) ALL OF HABITAT FOR HUMANITY OF TALBOT &
15 DORCHESTER COUNTIES, INC.'S REAL PROPERTY HOLDINGS IN TALBOT
16 COUNTY; AND

17 (II) ALL TRANSACTIONS INVOLVING HABITAT FOR
18 HUMANITY OF TALBOT & DORCHESTER COUNTIES, INC.'S REAL PROPERTY
19 HOLDINGS IN TALBOT COUNTY.

20 (3) THE GOVERNING BODY OF TALBOT COUNTY OR OF A
21 MUNICIPAL CORPORATION IN TALBOT COUNTY MAY, BY LAW:

22 (I) SET THE AMOUNT, TERMS, SCOPE, AND DURATION OF A
23 CREDIT GRANTED UNDER PARAGRAPH (1) OF THIS SUBSECTION;

24 (II) ADOPT ANY PROVISION NECESSARY TO ADMINISTER A
25 CREDIT GRANTED UNDER PARAGRAPH (1) OF THIS SUBSECTION; AND

26 (III) PROVIDE ANY OTHER RESTRICTION OR CONDITION
27 CONSIDERED DESIRABLE ON THE GRANTING OF A CREDIT UNDER PARAGRAPH
28 (1) OF THIS SUBSECTION.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
30 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
31 2009.