

HOUSE BILL 1017

Q2

9lr1900
CF SB 821

By: **Harford County Delegation**

Introduced and read first time: February 13, 2009

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 24, 2009

CHAPTER _____

1 AN ACT concerning

2 **Harford County - Property Tax ~~Exemption~~ Credit - Continuing Care Facility**
3 **for the Aged**

4 FOR the purpose of ~~exempting~~ authorizing the governing body of Harford County or of
5 a municipal corporation in Harford County to grant, by law, a credit against the
6 county or municipal corporation property tax imposed on certain property
7 owned by certain continuing care facilities for the aged ~~in Harford County from~~
8 the payment of county or municipal corporation property tax; providing for the
9 application of this Act; and generally relating to a property tax ~~exemptions~~
10 credit for certain property owned by certain continuing care facilities located in
11 Harford County.

12 BY adding to

13 Article - Tax - Property

14 Section ~~7-206.1~~ 9-314(d)

15 Annotated Code of Maryland

16 (2007 Replacement Volume and 2008 Supplement)

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

19 **Article - Tax - Property**

20 ~~7-206.1~~ **9-314.**

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.



1 ~~(A)~~ (D) (1) **IN THIS SUBSECTION, "FACILITY" MEANS A CONTINUING**
 2 **CARE FACILITY FOR THE AGED THAT:**

3 ~~(1)~~ (I) **PROVIDES CONTINUING CARE AS DEFINED IN § 10-401**
 4 **OF THE HUMAN SERVICES ARTICLE;**

5 ~~(2)~~ (II) **IS LICENSED AS A RELATED INSTITUTION UNDER TITLE**
 6 **19, SUBTITLE 3 OF THE HEALTH – GENERAL ARTICLE;**

7 ~~(3)~~ (III) **IS CERTIFIED BY THE DEPARTMENT OF AGING; AND**

8 ~~(4)~~ (IV) **IS EXEMPT, ~~OR IS OWNED OR OPERATED BY A PERSON~~**
 9 **~~THAT IS EXEMPT,~~ FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE**
 10 **INTERNAL REVENUE CODE OR IS OWNED OR OPERATED BY A PERSON THAT IS**
 11 **EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE INTERNAL**
 12 **REVENUE CODE; AND**

13 ~~(5)~~ **~~IS LOCATED IN HARFORD COUNTY.~~**

14 ~~(B)~~ (2) **~~PROPERTY THAT IS NOT OTHERWISE EXEMPT FROM TAXATION~~**
 15 **~~UNDER § 7-202 OR § 7-206(B) OF THIS SUBTITLE IS NOT SUBJECT TO PROPERTY~~**
 16 **~~TAX IMPOSED BY THE~~ THE GOVERNING BODY OF HARFORD COUNTY OR OF A**
 17 **MUNICIPAL CORPORATION IN HARFORD COUNTY ~~IF THE~~ MAY GRANT, BY LAW, A**
 18 **TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY**
 19 **TAX IMPOSED ON PROPERTY THAT IS:**

20 ~~(1)~~ (I) **OWNED OR OPERATED BY A FACILITY, OR BY A PERSON**
 21 **THAT IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE**
 22 **INTERNAL REVENUE CODE; AND**

23 ~~(2)~~ (II) **AVAILABLE FOR USE IN CONNECTION WITH ~~THE~~ A**
 24 **FACILITY.**

25 (3) **THE GOVERNING BODY OF HARFORD COUNTY OR OF A**
 26 **MUNICIPAL CORPORATION IN HARFORD COUNTY MAY PROVIDE, BY LAW, FOR:**

27 (I) **THE AMOUNT AND DURATION OF THE TAX CREDIT**
 28 **UNDER THIS SUBSECTION;**

29 (II) **ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX**
 30 **CREDIT UNDER THIS SUBSECTION;**

31 (III) **REGULATIONS AND PROCEDURES FOR THE**
 32 **APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;**
 33 **AND**

1 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
2 **CREDIT UNDER THIS SUBSECTION.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
5 2009.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.