

# SENATE BILL 228

Q2

(9lr0636)

## ENROLLED BILL

—Budget and Taxation / Ways and Means—

Introduced by **Senators Glassman, Harris, and Jacobs**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Harford County – Property Tax Credit for Homes Near a Refuse Disposal**  
3 **System**

4 FOR the purpose of repealing a certain requirement for a home to qualify for a certain  
5 property tax credit in Harford County for certain residential real property in  
6 proximity to certain refuse disposal systems; *extending the property tax credit in*  
7 *Harford County for certain residential real property in proximity to certain*  
8 *refuse disposal systems to certain other residential real property*; providing for  
9 the application of this Act; and generally relating to certain authorization for  
10 Harford County to grant a property tax credit for certain residential real  
11 property in proximity to certain refuse disposal systems.

12 BY repealing and reenacting, with amendments,  
13 Article – Tax – Property  
14 Section 9–314(a)(1)(x)

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### 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.

*Italics* indicate opposite chamber / conference committee amendments.



Annotated Code of Maryland  
(2007 Replacement Volume and 2008 Supplement)

BY repealing and reenacting, without amendments,  
Article – Tax – Property  
Section 9–314(a)(4)  
Annotated Code of Maryland  
(2007 Replacement Volume and 2008 Supplement)

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

**Article – Tax – Property**

9–314.

(a) (1) The governing body of Harford County may grant, by law, a  
property tax credit under this section against the county property tax imposed on:

(x) subject to the condition established under paragraph (4) of  
this subsection, owner–occupied residential real property [that]:

1. [was completed on or before June 30, 1988;

2.] A. whose structural boundaries are within 1,000 feet of a  
refuse disposal system for which an active permit has been issued to the Harford  
County government under § 9–204 of the Environment Article; ~~and~~ OR

**B. WAS COMPLETED ON OR BEFORE JANUARY 1,  
1989, AND IS LOCATED IN AN AREA THAT CONSISTS OF MAGNOLIA ROAD TO  
TRIMBLE ROAD TO FORT HOYLE ROAD AND TO MAGNOLIA ROAD; AND**

[3.] **2. THAT** is determined by the governing body of Harford  
County to have been adversely impacted by its proximity to the refuse disposal system;

(4) (i) In this paragraph, “environmental surcharges” means  
tipping fees that:

1. are paid to the county by the user of a refuse disposal  
system; and

2. have been set at a specific amount per ton of refuse  
that is deposited at the site of the disposal system.

(ii) A property tax credit may not be granted under paragraph  
(1)(x) of this subsection unless the governing body of Harford County approves the use

1 of environmental surcharges to offset the total amount of the property tax credits  
2 granted.

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:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.