

SENATE BILL 228

Q2

9lr0636
CF HB 865

By: **Senators Glassman, Harris, and Jacobs**
Introduced and read first time: January 23, 2009
Assigned to: Budget and Taxation

Committee Report: Favorable
Senate action: Adopted
Read second time: February 25, 2009

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; providing for the application of
7 this Act; and generally relating to certain authorization for Harford County to
8 grant a property tax credit for certain residential real property in proximity to
9 certain refuse disposal systems.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–314(a)(1)(x)
13 Annotated Code of Maryland
14 (2007 Replacement Volume and 2008 Supplement)

15 BY repealing and reenacting, without amendments,
16 Article – Tax – Property
17 Section 9–314(a)(4)
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**

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 9–314.

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

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

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

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

10 [3.] **2. THAT** is determined by the governing body of Harford
11 County to have been adversely impacted by its proximity to the refuse disposal system;

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

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

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

18 (ii) A property tax credit may not be granted under paragraph
19 (1)(x) of this subsection unless the governing body of Harford County approves the use
20 of environmental surcharges to offset the total amount of the property tax credits
21 granted.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
24 2009.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.