

# SENATE BILL 335

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9lr0824  
CF HB 42

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By: **Senator Colburn**

Introduced and read first time: January 28, 2009

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 26, 2009

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

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

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

16 BY adding to

17 Article – Tax – Property  
18 Section ~~9–311(d)~~ and 9–322(e)  
19 Annotated Code of Maryland  
20 (2007 Replacement Volume and 2008 Supplement)

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

23 **Article – Tax – Property**

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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.



1 9-311.

2 (D) (1) THE GOVERNING BODY OF DORCHESTER COUNTY OR OF A  
3 MUNICIPAL CORPORATION IN DORCHESTER COUNTY MAY GRANT, BY LAW, A  
4 PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR  
5 MUNICIPAL CORPORATION PROPERTY TAX THAT IS IMPOSED ON REAL  
6 PROPERTY THAT IS:

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

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

12 (III) NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE  
13 BUILDINGS OWNED BY HABITAT FOR HUMANITY.

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

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

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

23 (3) THE GOVERNING BODY OF DORCHESTER COUNTY OR OF A  
24 MUNICIPAL CORPORATION IN DORCHESTER COUNTY MAY, BY LAW:

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

27 (II) ADOPT ANY PROVISION NECESSARY TO ADMINISTER A  
28 CREDIT GRANTED UNDER PARAGRAPH (1) OF THIS SUBSECTION.

29 9-322.

30 (E) (1) THE GOVERNING BODY OF TALBOT COUNTY OR OF A  
31 MUNICIPAL CORPORATION IN TALBOT COUNTY MAY GRANT, BY LAW, A  
32 PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR

1 MUNICIPAL CORPORATION PROPERTY TAX THAT IS IMPOSED ON REAL  
2 PROPERTY THAT IS:

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

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

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

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

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

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

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

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

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

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

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