

SENATE BILL 821

Q2

(9lr1791)

ENROLLED BILL

—Budget and Taxation / Ways and Means—

Introduced by **Harford County Senators**

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 ~~Exemption~~ Credit – Continuing Care Facility**
3 **for the Aged**

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

13 BY adding to
14 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.

Italics indicate opposite chamber / conference committee amendments.



1 Section ~~7-206.1~~ ~~7-402~~ 9-314(d)
 2 Annotated Code of Maryland
 3 (2007 Replacement Volume and 2008 Supplement)

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

6 **Article - Tax - Property**

7 ~~7-206.1.~~

8 ~~7-402. 9-314.~~

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

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

13 ~~(2)~~ (II) IS LICENSED AS A RELATED INSTITUTION UNDER TITLE
 14 19, SUBTITLE 3 OF THE HEALTH - GENERAL ARTICLE;

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

16 ~~(4)~~ (IV) IS EXEMPT FROM FEDERAL INCOME TAX UNDER §
 17 501(C)(3) OF THE INTERNAL REVENUE CODE OR IS OWNED OR OPERATED BY A
 18 PERSON THAT IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF
 19 THE INTERNAL REVENUE CODE; AND

20 ~~(5)~~ IS LOCATED IN HARFORD COUNTY.

21 ~~(B)~~ (2) ~~PROPERTY THAT IS NOT OTHERWISE EXEMPT FROM TAXATION~~
 22 ~~UNDER § 7-202 OR § 7-206(B) OF THIS SUBTITLE TITLE IS NOT SUBJECT TO~~
 23 ~~PROPERTY TAX IMPOSED BY THE~~ THE GOVERNING BODY OF HARFORD COUNTY
 24 OR OF A MUNICIPAL CORPORATION IN HARFORD COUNTY ~~IF THE~~ MAY GRANT,
 25 BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION
 26 PROPERTY TAX IMPOSED ON PROPERTY THAT IS:

27 ~~(1)~~ (I) OWNED OR OPERATED BY A FACILITY; FACILITY OR BY A
 28 PERSON THAT IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF
 29 THE INTERNAL REVENUE CODE; AND

30 ~~(2)~~ (II) AVAILABLE FOR USE IN CONNECTION WITH ~~THE~~ A
 31 FACILITY.

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

3 **(I) THE AMOUNT AND DURATION OF THE TAX CREDIT**
4 **UNDER THIS SUBSECTION;**

5 **(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX**
6 **CREDIT UNDER THIS SUBSECTION;**

7 **(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
8 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

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

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
13 2009.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.