

SENATE BILL 821

Q2

9lr1791
CF 9lr1900

By: **Harford County Senators**

Introduced and read first time: February 6, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of exempting certain property owned by certain continuing care
5 facilities for the aged in Harford County from the payment of county or
6 municipal corporation property tax; providing for the application of this Act;
7 and generally relating to property tax exemptions for certain property owned
8 by certain continuing care facilities located in Harford County.

9 BY adding to
10 Article - Tax - Property
11 Section 7-206.1
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2008 Supplement)

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

16 **Article - Tax - Property**

17 **7-206.1.**

18 (A) IN THIS SUBSECTION, "FACILITY" MEANS A CONTINUING CARE
19 FACILITY FOR THE AGED THAT:

20 (1) PROVIDES CONTINUING CARE AS DEFINED IN § 10-401 OF THE
21 HUMAN SERVICES ARTICLE;

22 (2) IS LICENSED AS A RELATED INSTITUTION UNDER TITLE 19,
23 SUBTITLE 3 OF THE HEALTH - GENERAL ARTICLE;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) IS CERTIFIED BY THE DEPARTMENT OF AGING;**

2 **(4) IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3)**
3 **OF THE INTERNAL REVENUE CODE; AND**

4 **(5) IS LOCATED IN HARFORD COUNTY.**

5 **(B) PROPERTY THAT IS NOT OTHERWISE EXEMPT FROM TAXATION**
6 **UNDER § 7-202 OR § 7-206(B) OF THIS SUBTITLE IS NOT SUBJECT TO PROPERTY**
7 **TAX IMPOSED BY THE GOVERNING BODY OF HARFORD COUNTY OR OF A**
8 **MUNICIPAL CORPORATION IN HARFORD COUNTY IF THE PROPERTY IS:**

9 **(1) OWNED BY A FACILITY; AND**

10 **(2) AVAILABLE FOR USE IN CONNECTION WITH THE FACILITY.**

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.