

SENATE BILL 821

Q2

9lr1791
CF HB 1017

By: **Harford County Senators**

Introduced and read first time: February 6, 2009

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 27, 2009

CHAPTER _____

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 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; providing for the application of this Act; and generally relating to
8 property tax exemptions for certain property owned by certain continuing care
9 facilities located in Harford County.

10 BY adding to

11 Article – Tax – Property

12 Section ~~7-206.1~~ 7-402

13 Annotated Code of Maryland

14 (2007 Replacement Volume and 2008 Supplement)

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

17 **Article – Tax – Property**

18 ~~**7-206.1.**~~

19 **7-402.**

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 (A) IN THIS ~~SUBSECTION~~ SECTION, "FACILITY" MEANS A CONTINUING
2 CARE FACILITY FOR THE AGED THAT:

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

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

7 (3) IS CERTIFIED BY THE DEPARTMENT OF AGING;

8 (4) IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3)
9 OF THE INTERNAL REVENUE CODE OR IS OWNED OR OPERATED BY A PERSON
10 THAT IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE
11 INTERNAL REVENUE CODE; AND

12 (5) IS LOCATED IN HARFORD COUNTY.

13 (B) PROPERTY THAT IS NOT OTHERWISE EXEMPT FROM TAXATION
14 UNDER § 7-202 OR § 7-206(B) OF THIS ~~SUBTITLE~~ TITLE IS NOT SUBJECT TO
15 PROPERTY TAX IMPOSED BY THE GOVERNING BODY OF HARFORD COUNTY OR
16 OF A MUNICIPAL CORPORATION IN HARFORD COUNTY IF THE PROPERTY IS:

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

20 (2) AVAILABLE FOR USE IN CONNECTION WITH ~~THE~~ A FACILITY.

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.