

# CHAPTER 613

(Senate Bill 821)

AN ACT concerning

## **Harford County – Property Tax ~~Exemption~~ *Credit* – Continuing Care Facility for *the Aged***

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

BY adding to

Article – Tax – Property

Section ~~7-206.1~~ ~~7-402~~ 9-314(d)

Annotated Code of Maryland

(2007 Replacement Volume and 2008 Supplement)

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

### **Article – Tax – Property**

~~7-206.1.~~

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

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

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

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

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

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

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

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

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

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

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

~~(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS SUBSECTION;~~

~~(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SUBSECTION;~~

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

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

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

Approved by the Governor, May 19, 2009.