

HOUSE BILL 850

Q2

0lr1187
CF SB 652

By: **Delegates Barve, Branch, Cane, Donoghue, Dumais, Elmore, Frick, Hammen, Hixson, James, Jones, Kach, Love, Mathias, McHale, Morhaim, Murphy, O'Donnell, Shank, Sophocleus, and Stifler**

Introduced and read first time: February 10, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Habitat for Humanity**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or municipal corporation to grant, by law, a property
5 tax credit against the county or municipal corporation property tax imposed on
6 certain real property owned by Habitat for Humanity; requiring Habitat for
7 Humanity to submit an annual report to certain governing bodies under certain
8 circumstances; authorizing the Mayor and City Council of Baltimore City or the
9 governing body of a county or municipal corporation to set, by law, the amount,
10 terms, scope, and duration of the tax credit and to provide for any other
11 provision necessary to carry out the tax credit; providing for the application of
12 this Act; and generally relating to authorization for a property tax credit for
13 certain real property owned by Habitat for Humanity.

14 BY adding to

15 Article – Tax – Property

16 Section 9–252

17 Annotated Code of Maryland

18 (2007 Replacement Volume and 2009 Supplement)

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

21 **Article – Tax – Property**

22 **9–252.**

23 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
24 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR
2 MUNICIPAL CORPORATION PROPERTY TAX THAT IS IMPOSED ON REAL
3 PROPERTY THAT IS:

4 (1) OWNED BY HABITAT FOR HUMANITY WITH THE INTENTION
5 OF RELINQUISHING OWNERSHIP IN THE IMMEDIATE FUTURE;

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

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

10 (B) IF THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
11 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION GRANTS A
12 PROPERTY TAX CREDIT UNDER THIS SECTION, HABITAT FOR HUMANITY SHALL
13 SUBMIT AN ANNUAL WRITTEN REPORT TO THE MAYOR AND CITY COUNCIL OF
14 BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL
15 CORPORATION GRANTING THE TAX CREDIT DOCUMENTING:

16 (1) ALL OF HABITAT FOR HUMANITY'S REAL PROPERTY
17 HOLDINGS IN THE JURISDICTION GRANTING THE TAX CREDIT; AND

18 (2) ALL TRANSACTIONS INVOLVING HABITAT FOR HUMANITY'S
19 REAL PROPERTY HOLDINGS IN THE JURISDICTION GRANTING THE TAX CREDIT.

20 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
21 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY, BY LAW:

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

24 (2) ADOPT ANY PROVISION NECESSARY TO ADMINISTER A CREDIT
25 GRANTED UNDER SUBSECTION (A) OF THIS SECTION.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
28 2010.