

# HOUSE BILL 1219

Q2

0lr3185  
CF SB 947

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By: **Allegany County Delegation**

Introduced and read first time: February 18, 2010

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Allegany County – Property Tax Credit – WMHS Braddock Hospital Facility**

3 FOR the purpose of authorizing the governing body of Allegany County or of a  
4 municipal corporation in Allegany County to grant, by law, a property tax credit  
5 against the county or municipal corporation property tax imposed on certain  
6 property; providing for a certain limitation on the tax credit; authorizing the  
7 governing body of Allegany County or of a municipal corporation in Allegany  
8 County to provide, by law, for certain provisions relating to the property tax  
9 credit; providing for the application of this Act; and generally relating to  
10 property tax credits for certain property in Allegany County.

11 BY adding to

12 Article – Tax – Property

13 Section 9–302(l)

14 Annotated Code of Maryland

15 (2007 Replacement Volume and 2009 Supplement)

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

18 **Article – Tax – Property**

19 9–302.

20 **(L) (1) THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A**  
21 **MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A**  
22 **PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**  
23 **PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:**

24 **(I) IS OWNED BY WESTERN MARYLAND HEALTH SYSTEM**  
25 **CORPORATION;**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   **(II) WAS FORMERLY DESIGNATED AND OPERATED AS**  
2 **WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL; AND**

3                   **(III) IS VACANT AS A RESULT OF HOSPITAL CONSOLIDATION**  
4 **AND RELOCATION APPROVED BY THE MARYLAND HEALTH CARE COMMISSION.**

5                   **(2) TO ENCOURAGE THE LOCATION AND DEVELOPMENT OF**  
6 **BUSINESS OPERATIONS AND EXPANSION OF THE EMPLOYMENT BASE IN**  
7 **ALLEGANY COUNTY, THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A**  
8 **MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A**  
9 **PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**  
10 **PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:**

11                   **(I) WAS FORMERLY OWNED BY WESTERN MARYLAND**  
12 **HEALTH SYSTEM CORPORATION;**

13                   **(II) WAS FORMERLY DESIGNATED AND OPERATED AS**  
14 **WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL;**

15                   **(III) WAS FORMERLY VACANT AS A RESULT OF HOSPITAL**  
16 **CONSOLIDATION AND RELOCATION APPROVED BY THE MARYLAND HEALTH**  
17 **CARE COMMISSION; AND**

18                   **(IV) IS OWNED, MANAGED, OR OPERATED BY AN**  
19 **ORGANIZATION DESCRIBED IN § 501(C)(3) OR § 501(C)(6) OF THE INTERNAL**  
20 **REVENUE CODE.**

21                   **(3) IN AUTHORIZING A CREDIT UNDER PARAGRAPH (1) OR (2) OF**  
22 **THIS SUBSECTION, THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL**  
23 **CORPORATION MAY PROVIDE, BY LAW, FOR:**

24                   **(I) THE AMOUNT OF THE CREDIT; AND**

25                   **(II) ANY OTHER PROVISION NECESSARY TO ADMINISTER**  
26 **THE CREDIT.**

27                   **(4) A TAX CREDIT GRANTED UNDER THIS SUBSECTION MAY NOT**  
28 **BE GRANTED FOR MORE THAN 10 YEARS.**

29                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,  
31 2010.