

HOUSE BILL 1219

Q2

0lr3185
CF SB 947

By: **Allegany County Delegation**

Introduced and read first time: February 18, 2010

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 22, 2010

CHAPTER _____

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 formerly designated and operated as a certain hospital; providing for a
7 certain limitation on the tax credit; authorizing the governing body of Allegany
8 County or of a municipal corporation in Allegany County to provide, by law, for
9 ~~certain provisions relating to the property tax~~ the amount of the credit,
10 eligibility criteria for the credit, regulations and procedures, and any other
11 provision necessary to carry out the credit; providing for the application of this
12 Act; and generally relating to property tax credits for certain property formerly
13 designated and operated as a certain hospital in Allegany County.

14 BY adding to

15 Article – Tax – Property

16 Section 9–302(l)

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**

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 9-302.

2 (L) (1) THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A
3 MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A
4 PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION
5 PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:

6 (I) IS OWNED BY WESTERN MARYLAND HEALTH SYSTEM
7 CORPORATION;

8 (II) WAS FORMERLY DESIGNATED AND OPERATED AS
9 WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL; AND

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

12 (2) TO ENCOURAGE THE LOCATION AND DEVELOPMENT OF
13 BUSINESS OPERATIONS AND EXPANSION OF THE EMPLOYMENT BASE IN
14 ALLEGANY COUNTY, THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A
15 MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A
16 PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION
17 PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:

18 (I) WAS FORMERLY OWNED BY WESTERN MARYLAND
19 HEALTH SYSTEM CORPORATION;

20 (II) WAS FORMERLY DESIGNATED AND OPERATED AS
21 WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL;

22 (III) WAS FORMERLY VACANT AS A RESULT OF HOSPITAL
23 CONSOLIDATION AND RELOCATION APPROVED BY THE MARYLAND HEALTH
24 CARE COMMISSION; AND

25 (IV) IS OWNED, MANAGED, OR OPERATED BY AN
26 ORGANIZATION DESCRIBED IN § 501(C)(3) OR § 501(C)(6) OF THE INTERNAL
27 REVENUE CODE.

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

31 (I) THE AMOUNT OF THE CREDIT; ~~AND~~

32 (II) ELIGIBILITY CRITERIA FOR THE CREDIT;

1 (III) REGULATIONS AND PROCEDURES FOR THE
2 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT; AND

3 ~~(II)~~ (IV) ANY OTHER PROVISION NECESSARY TO
4 ADMINISTER THE CREDIT.

5 (4) A TAX CREDIT GRANTED UNDER THIS SUBSECTION MAY NOT
6 BE GRANTED FOR MORE THAN 10 YEARS.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
9 2010.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.