

SENATE BILL 658

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CF HB 724

By: **Senators DeGrange, Astle, and Rosapepe**

Introduced and read first time: February 5, 2010

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – Habitat for Humanity of the**
3 **Chesapeake ReStore**

4 FOR the purpose of authorizing the governing body of Anne Arundel County or of a
5 municipal corporation in Anne Arundel County to grant, by law, a property tax
6 credit against the county or municipal tax imposed on real property that is
7 owned by Habitat for Humanity of the Chesapeake ReStore; authorizing the
8 governing body of Anne Arundel County or of a municipal corporation in Anne
9 Arundel County to provide, by law, for the amount, terms, scope, and duration
10 of the credit and to provide for any other provision necessary to carry out the
11 tax credit; providing for the application of this Act; and generally relating to a
12 property tax credit for certain real property owned by Habitat for Humanity of
13 the Chesapeake ReStore.

14 BY repealing and reenacting, with amendments,
15 Article – Tax – Property
16 Section 9–303(b)
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 9–303.

23 (b) (1) The governing body of Anne Arundel County or of a municipal
24 corporation in Anne Arundel County may grant, by law, a property tax credit under
25 this section against the county or municipal corporation tax imposed on real property
26 that is:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(i) owned by a nonprofit community civic association or corporation; and

(ii) dedicated by plat or deed restriction to the use of the lot owners in the community, if the use is not contingent on the payment of:

1. dues to the association or corporation, unless the dues are used only to improve or maintain the property of the community; or

2. compensation for admission to or use of the property, unless the compensation is used only to improve or maintain the property of the community.

(2) The governing body of Anne Arundel County may grant, by law, a property tax credit under this section against the county tax imposed on real property that is:

(i) owned by the Village Commons Community Center, Incorporated; or

(ii) leased by Anne Arundel Community College at Arundel Mills.

(3) (I) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION TAX IMPOSED ON REAL PROPERTY THAT IS OWNED BY HABITAT FOR HUMANITY OF THE CHESAPEAKE RESTORE.

(II) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY LAW, FOR:

1. THE AMOUNT, TERMS, SCOPE, AND DURATION OF THE CREDIT GRANTED UNDER THIS PARAGRAPH; AND

2. ANY OTHER PROVISION NECESSARY TO ADMINISTER THE CREDIT GRANTED UNDER THIS PARAGRAPH.

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