SENATE BILL 658

Q2

By: **Senators DeGrange, Astle, and Rosapepe**
Introduced and read first time: February 5, 2010
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 16, 2010

CHAPTER _____

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 <u>certain</u> real property that
7   is 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**

1   9–303.

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

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

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

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

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

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

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

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

22   **(3)   (I)   THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR
23   OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY
24   LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR
25   MUNICIPAL CORPORATION TAX IMPOSED ON REAL PROPERTY THAT IS OWNED
26   BY HABITAT FOR HUMANITY OF THE CHESAPEAKE RESTORE AND IS LOCATED
27   AT 8101 FT. SMALLWOOD ROAD AND 8104 PARKWAY DRIVE IN BALTIMORE,
28   MARYLAND 21226.**

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

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

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

3   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4   June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
5   2010.

Approved:

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                           Governor.

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               President of the Senate.

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        Speaker of the House of Delegates.