

SENATE BILL 1013

Q2

0lr3444
CF HB 1117

By: **Senator Jacobs**

Introduced and read first time: February 24, 2010

Assigned to: Rules

Re-referred to: Budget and Taxation, March 5, 2010

Committee Report: Favorable

Senate action: Adopted

Read second time: March 29, 2010

CHAPTER _____

1 AN ACT concerning

2 **Harford County Property Tax Credit – Homes near a Refuse Disposal System**
3 **– Extension to Additional Properties**

4 FOR the purpose of extending the property tax credit in Harford County for certain
5 residential real property in proximity to certain refuse disposal systems to
6 certain additional residential real property; providing for the application of this
7 Act; and generally relating to a certain authorization for Harford County to
8 grant a property tax credit for certain residential real property in proximity to
9 certain refuse disposal systems.

10 BY repealing and reenacting, with amendments,

11 Article – Tax – Property

12 Section 9–314(a)(1)(x)

13 Annotated Code of Maryland

14 (2007 Replacement Volume and 2009 Supplement)

15 (As enacted by Chapters 228 and 229 of the Acts of the General Assembly of
16 2009)

17 BY repealing and reenacting, without amendments,

18 Article – Tax – Property

19 Section 9–314(a)(4)

20 Annotated Code of Maryland

21 (2007 Replacement Volume and 2009 Supplement)

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

3 **Article – Tax – Property**

4 9–314.

5 (a) (1) The governing body of Harford County may grant, by law, a
6 property tax credit under this section against the county property tax imposed on:

7 (x) subject to the condition established under paragraph (4) of
8 this subsection, owner–occupied residential real property:

9 1. A. whose structural boundaries are within 1,000
10 feet of a refuse disposal system for which an active permit has been issued to the
11 Harford County government under § 9–204 of the Environment Article; [or]

12 B. **THAT** was completed on or before [January 1, 1989,
13 and is located in an area that consists of Magnolia Road to Trimble Road to Fort Hoyle
14 Road and to Magnolia Road; and] **JUNE 1, 2010, AND IS LOCATED WITHIN THE**
15 **BOUNDARIES OF TRIMBLE ROAD, MAGNOLIA ROAD, FORT HOYLE ROAD, AND**
16 **ABERDEEN PROVING GROUND PROPERTY; OR**

17 C. **THAT WAS COMPLETED ON OR BEFORE JUNE 1,**
18 **2010, AND IS LOCATED WITHIN 250 FEET TO THE WEST OF FORT HOYLE ROAD,**
19 **SOUTH OF PARCEL NO. 01015060, AND NORTH OF ABERDEEN PROVING**
20 **GROUND PROPERTY; AND**

21 2. that is determined by the governing body of Harford
22 County to have been adversely impacted by its proximity to the refuse disposal system;

23 (4) (i) In this paragraph, “environmental surcharges” means
24 tipping fees that:

25 1. are paid to the county by the user of a refuse disposal
26 system; and

27 2. have been set at a specific amount per ton of refuse
28 that is deposited at the site of the disposal system.

29 (ii) A property tax credit may not be granted under paragraph
30 (1)(x) of this subsection unless the governing body of Harford County approves the use
31 of environmental surcharges to offset the total amount of the property tax credits
32 granted.

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.