

Chapter 591

(Senate Bill 658)

AN ACT concerning

Anne Arundel County – Property Tax Credit – ~~Habitat for Humanity of the Chesapeake ReStore~~ Arundel Habitat for Humanity, Inc.

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

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–303(b)
Annotated Code of Maryland
(2007 Replacement Volume and 2009 Supplement)

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

Article – Tax – Property

9–303.

(b) (1) 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:

(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~~ HABITAT FOR HUMANITY, INC., AND IS LOCATED AT 8101 ~~FT.~~ FORT SMALLWOOD ROAD, BALTIMORE, MARYLAND AND OR 8104 PARKWAY DRIVE IN, BALTIMORE, MARYLAND 21226.

(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.

Approved by the Governor, May 20, 2010.