

## **Chapter 722**

### **(House Bill 1112)**

AN ACT concerning

#### **Carroll County – Green Building Tax Credit**

FOR the purpose of altering certain authority for the governing body of Carroll County to grant, by law, a green building tax credit against the county property tax imposed on certain properties on which a person installs certain environmentally friendly technologies; providing for the application of this Act; and generally relating to property tax credits in Carroll County.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–308(e)

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**

9–308.

(e) (1) The governing body of Carroll County may grant, by law, a property tax credit against the county property tax imposed on [nonresidential] property on which a person installs environmentally friendly or “green” technologies, including conserving water, incorporating recycled or recyclable materials, and incorporating renewable and energy efficient power generation.

(2) The governing body, by law, may:

- (i) set the amount of the tax credit;
- (ii) establish eligibility criteria for the tax credit;
- (iii) establish the type of work that shall qualify for the tax credit;
- (iv) establish the type of environmental technologies that will qualify for the tax credit; and

(v) set forth regulations and procedures for the application and uniform processing of requests for the tax credit.

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.**