

HOUSE BILL 62

Q2

11r0728

By: **Delegate Beidle**

Introduced and read first time: January 20, 2011

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – Property Leased to Nonprofit**
3 **Schools**

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 corporation property tax imposed on real
7 property leased to a nonprofit school and used exclusively for primary or
8 secondary educational purposes; authorizing the governing body of Anne
9 Arundel County or of a municipal corporation in Anne Arundel County to
10 provide, by law, for the amount and duration of the credit and certain other
11 provisions to carry out the credit; providing for the application of this Act; and
12 generally relating to a property tax credit in Anne Arundel County for certain
13 real property leased to nonprofit schools.

14 BY adding to

15 Article – Tax – Property

16 Section 9–303(b)(4)

17 Annotated Code of Maryland

18 (2007 Replacement Volume and 2010 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) (4) (I) **THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR**
24 **OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY**
25 **LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT
2 IS:

- 3 1. LEASED TO A NONPROFIT SCHOOL; AND
- 4 2. USED EXCLUSIVELY FOR PRIMARY OR SECONDARY
5 EDUCATIONAL PURPOSES.

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

- 9 1. THE AMOUNT AND DURATION OF THE TAX CREDIT
10 UNDER THIS PARAGRAPH;
- 11 2. ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX
12 CREDIT UNDER THIS PARAGRAPH;
- 13 3. REGULATIONS AND PROCEDURES FOR THE
14 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;
15 AND
- 16 4. ANY OTHER PROVISION NECESSARY TO CARRY
17 OUT THE CREDIT UNDER THIS PARAGRAPH.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
20 2011.