

HOUSE BILL 62

Q2

11r0728

By: ~~Delegate Beidle~~ Anne Arundel County Delegation

Introduced and read first time: January 20, 2011

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 25, 2011

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – Property Leased to ~~Nonprofit~~**
3 **Public Charter 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~~ certain public charter school and used exclusively
8 for primary or secondary educational purposes; authorizing the governing body
9 of Anne Arundel County or of a municipal corporation in Anne Arundel County
10 to 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~~ certain public charter 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**

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 9-303.

2 (b) (4) (i) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR
3 OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY
4 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR
5 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT
6 IS:

7 1. LEASED TO A ~~NONPROFIT SCHOOL~~ PUBLIC
8 CHARTER SCHOOL, AS DEFINED IN § 9-102 OF THE EDUCATION ARTICLE; AND

9 2. USED EXCLUSIVELY FOR PRIMARY OR SECONDARY
10 EDUCATIONAL PURPOSES.

11 (ii) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR
12 OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY
13 LAW, FOR:

14 1. THE AMOUNT AND DURATION OF THE TAX CREDIT
15 UNDER THIS PARAGRAPH;

16 2. ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX
17 CREDIT UNDER THIS PARAGRAPH, INCLUDING A REQUIREMENT THAT THE TAX
18 CREDIT BENEFIT THE PUBLIC CHARTER SCHOOL;

19 3. REGULATIONS AND PROCEDURES FOR THE
20 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;
21 AND

22 4. ANY OTHER PROVISION NECESSARY TO CARRY
23 OUT THE CREDIT UNDER THIS PARAGRAPH.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
26 2011.