

HOUSE BILL 558

Q2

11r0891

By: **Delegates Barve and Branch**

Introduced and read first time: February 8, 2011

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Habitat for Humanity**

3 FOR the purpose of altering certain authority for the Mayor and City Council of
4 Baltimore City or the governing body of a county or municipal corporation to
5 grant, by law, a property tax credit against the county or municipal corporation
6 property tax imposed on certain real property owned by Habitat for Humanity;
7 providing for the application of this Act; and generally relating to authorization
8 for a property tax credit for certain real property owned by Habitat for
9 Humanity.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–252
13 Annotated Code of Maryland
14 (2007 Replacement Volume and 2010 Supplement)

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

17 **Article – Tax – Property**

18 9–252.

19 (a) The Mayor and City Council of Baltimore City or the governing body of a
20 county or municipal corporation may grant, by law, a property tax credit under this
21 section against the county or municipal corporation property tax that is imposed on
22 real property that is:

23 (1) owned by Habitat for Humanity with the intention of relinquishing
24 ownership in the [immediate] NEAR future;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) used [exclusively] for the [purpose] **PURPOSES** of
2 **DEVELOPMENT**, rehabilitation, and transfer to a private owner; and

3 (3) not occupied by administrative or warehouse buildings owned by
4 Habitat for Humanity.

5 (b) If the Mayor and City Council of Baltimore City or the governing body of
6 a county or municipal corporation grants a property tax credit under this section,
7 Habitat for Humanity shall submit an annual written report to the Mayor and City
8 Council of Baltimore City or the governing body of a county or municipal corporation
9 granting the tax credit documenting:

10 (1) all of Habitat for Humanity's real property holdings in the
11 jurisdiction granting the tax credit; and

12 (2) all transactions involving Habitat for Humanity's real property
13 holdings in the jurisdiction granting the tax credit.

14 (c) The Mayor and City Council of Baltimore City or the governing body of a
15 county or municipal corporation may, by law:

16 (1) set the amount, terms, scope, and duration of a credit granted
17 under subsection (a) of this section; and

18 (2) adopt any other provision necessary to administer a credit granted
19 under subsection (a) of this section.

20 **SECTION 2. AND BE IT FURTHER ENACTED**, That this Act shall take effect
21 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
22 2011.