

HOUSE BILL 558

Q2

11r0891

By: **Delegates Barve and Branch**

Introduced and read first time: February 8, 2011

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 20, 2011

CHAPTER _____

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

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 section against the county or municipal corporation property tax that is imposed on
2 real property that is:

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

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

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

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

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

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

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

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

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

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.