

SENATE BILL 74

Q2

11r1163
CF 11r1161

By: **Senators Astle, DeGrange, Reilly, and Simonaire**
Introduced and read first time: January 20, 2011
Assigned to: Budget and Taxation

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 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 to provide, by law, for the amount and duration of the credit
10 and certain other provisions to carry out the credit; providing for the application
11 of this Act; and generally relating to a local property tax credit for real property
12 leased to a nonprofit school.

13 BY adding to
14 Article – Tax – Property
15 Section 9–303(b)(4)
16 Annotated Code of Maryland
17 (2007 Replacement Volume and 2010 Supplement)

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

20 **Article – Tax – Property**

21 9–303.

22 (b) (4) (i) **THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR**
23 **OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY**
24 **LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**
25 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT**
26 **IS:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



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

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

- 7 **1. THE AMOUNT, TERMS, SCOPE, AND DURATION OF**
8 **THE CREDIT GRANTED UNDER THIS PARAGRAPH; AND**
- 9 **2. ANY OTHER PROVISION NECESSARY TO**
10 **ADMINISTER THE CREDIT GRANTED UNDER THIS PARAGRAPH.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
13 2011.