

# SENATE BILL 260

Q2

11r1849  
CF HB 33

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By: **Senators Astle, DeGrange, Reilly, and Simonaire**  
Introduced and read first time: January 28, 2011  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Nonprofit Charter Schools – Property Tax Credit**

3 FOR the purpose of authorizing the governing body of Anne Arundel County or of a  
4 municipal corporation in Anne Arundel County to grant, by law, a property tax  
5 credit against the county or municipal corporation property tax imposed on real  
6 property leased to a nonprofit charter school and used exclusively for primary or  
7 secondary educational purposes; authorizing the governing body of Anne  
8 Arundel County or of a municipal corporation in Anne Arundel County to grant,  
9 by law, a partial property tax credit if only a part of real property is leased to a  
10 nonprofit charter school and used exclusively for primary or secondary  
11 educational purposes; authorizing the governing body of Anne Arundel County  
12 or of a municipal corporation in Anne Arundel County to provide, by law, for the  
13 amount and duration of the credit and certain other provisions to carry out the  
14 credit; providing for the application of this Act; and generally relating to a  
15 property tax credit in Anne Arundel County for real property leased to nonprofit  
16 charter schools.

17 BY adding to

18 Article – Tax – Property  
19 Section 9–303(b)(4)  
20 Annotated Code of Maryland  
21 (2007 Replacement Volume and 2010 Supplement)

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

24 **Article – Tax – Property**

25 9–303.

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



1           (b)   (4)   (I)   1.   THE GOVERNING BODY OF ANNE ARUNDEL  
2 COUNTY OR OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY  
3 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE  
4 COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL  
5 PROPERTY THAT IS:

6                   A.   LEASED TO A NONPROFIT CHARTER SCHOOL; AND

7                   B.   USED EXCLUSIVELY FOR PRIMARY OR SECONDARY  
8 EDUCATIONAL PURPOSES.

9                   2.   IF ONLY PART OF A PARCEL OF REAL PROPERTY  
10 OR IMPROVEMENTS TO REAL PROPERTY IS LEASED FOR OPERATION OF A  
11 NONPROFIT CHARTER SCHOOL, ONLY THE PORTION SO LEASED QUALIFIES FOR  
12 THE PROPERTY TAX CREDIT UNDER THIS PARAGRAPH.

13                   (II)   THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR  
14 OF A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY  
15 LAW, FOR:

16                   1.   THE AMOUNT AND DURATION OF THE TAX CREDIT  
17 UNDER THIS PARAGRAPH;

18                   2.   ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX  
19 CREDIT UNDER THIS PARAGRAPH;

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

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

25           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,  
27 2011.