

# SENATE BILL 666

Q2  
SB 470/11 – B&T

2lr2363  
CF HB 136

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By: **Carroll County Senators**  
Introduced and read first time: February 3, 2012  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 16, 2012

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Carroll County – Property Tax Credit for Housing Units at Independent**  
3 **Living Retirement Communities**

4 FOR the purpose of authorizing the governing body of Carroll County or of a municipal  
5 corporation in Carroll County to grant, by law, a tax credit against the county or  
6 municipal corporation property tax imposed on certain housing units at  
7 independent living retirement communities; authorizing the governing body of  
8 Carroll County or of a municipal corporation in Carroll County to provide, by  
9 law, for certain provisions necessary to carry out the tax credit; specifying that  
10 the full benefit of the tax credit be assigned to certain residents; providing for  
11 the application of this Act; defining a certain term; and generally relating to a  
12 property tax credit in Carroll County for certain housing units in certain  
13 independent living retirement communities.

14 BY adding to  
15 Article – Tax – Property  
16 Section 9–308(f)  
17 Annotated Code of Maryland  
18 (2007 Replacement Volume and 2011 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**

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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 9-308.

2 (F) (1) (I) IN THIS SUBSECTION, “INDEPENDENT LIVING  
3 RETIREMENT COMMUNITY” MEANS A CONTINUING CARE FACILITY FOR THE  
4 AGED THAT:

5 1. PROVIDES CONTINUING CARE AS DEFINED IN §  
6 10-401 OF THE HUMAN SERVICES ARTICLE;

7 2. IS LICENSED AS A RELATED INSTITUTION UNDER  
8 TITLE 19, SUBTITLE 3 OF THE HEALTH – GENERAL ARTICLE; AND

9 3. IS CERTIFIED BY THE DEPARTMENT OF AGING.

10 (II) “INDEPENDENT LIVING RETIREMENT COMMUNITY”  
11 INCLUDES ANY COMMUNITY OR FACILITY THAT OFFERS A LIFE OCCUPANCY  
12 AGREEMENT.

13 (2) THE GOVERNING BODY OF CARROLL COUNTY OR OF A  
14 MUNICIPAL CORPORATION IN CARROLL COUNTY MAY GRANT, BY LAW, A TAX  
15 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX  
16 IMPOSED ON THAT PORTION OF THE REAL PROPERTY OWNED BY AN  
17 INDEPENDENT LIVING RETIREMENT COMMUNITY THAT IS USED AS HOUSING  
18 UNITS.

19 (3) THE GOVERNING BODY OF CARROLL COUNTY OR OF A  
20 MUNICIPAL CORPORATION IN CARROLL COUNTY MAY PROVIDE, BY LAW, FOR:

21 (I) THE AMOUNT AND DURATION OF THE TAX CREDIT  
22 UNDER THIS SUBSECTION;

23 (II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX  
24 CREDIT UNDER THIS SUBSECTION;

25 (III) REGULATIONS AND PROCEDURES FOR THE  
26 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT  
27 UNDER THIS SUBSECTION; AND

28 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE  
29 TAX CREDIT UNDER THIS SUBSECTION.

30 (4) IF THE GOVERNING BODY OF CARROLL COUNTY OR OF A  
31 MUNICIPAL CORPORATION IN CARROLL COUNTY AUTHORIZES A TAX CREDIT  
32 UNDER THIS SUBSECTION, THE FULL BENEFIT OF THE TAX CREDIT SHALL BE

1 ASSIGNED TO RESIDENTS OF THE INDEPENDENT LIVING RETIREMENT  
2 COMMUNITY.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 June 1, 2012, and shall be applicable to all taxable years beginning after June 30,  
5 2012.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.