

SENATE BILL 981

Q2

4lr2868
CF HB 1247

By: **Senator Jennings**

Introduced and read first time: February 10, 2014

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Homes Near a Refuse Disposal**
3 **System**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant a
5 credit against the county property tax for certain owner–occupied residential
6 real property within a certain proximity to a certain refuse disposal system
7 under certain conditions; defining a certain term; providing for the application
8 of this Act; and generally relating to a property tax credit for certain residential
9 real property in proximity to a certain refuse disposal system in Baltimore
10 County.

11 BY adding to
12 Article – Tax – Property
13 Section 9–305(e)
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2013 Supplement)

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

18 **Article – Tax – Property**

19 9–305.

20 **(E) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE**
21 **GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW, A PROPERTY**
22 **TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON**
23 **OWNER–OCCUPIED RESIDENTIAL REAL PROPERTY THAT IS:**

24 **(I) LOCATED ON THE FOLLOWING ROADS:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 1. **ALLENDER ROAD SOUTH OF PULASKI HIGHWAY;**
- 2 2. **BAKER ROAD;**
- 3 3. **BEACH ROAD;**
- 4 4. **BOWERMAN ROAD;**
- 5 5. **LORELEY BEACH ROAD;**
- 6 6. **LORELEY BEACH ROAD EAST;**
- 7 7. **LORELEY BEACH ROAD NORTH;**
- 8 8. **OPIE ROAD;**
- 9 9. **MAYBERRY ROAD; OR**
- 10 10. **STEVENS ROAD SOUTH OF PULASKI HIGHWAY;**

11 **AND**

12 **(II) DETERMINED BY THE GOVERNING BODY OF BALTIMORE**
13 **COUNTY TO HAVE BEEN IMPACTED ADVERSELY BY ITS PROXIMITY TO THE**
14 **EASTERN SANITARY LANDFILL SOLID WASTE MANAGEMENT FACILITY.**

15 **(2) (I) IN THIS PARAGRAPH, “ENVIRONMENTAL SURCHARGES”**
16 **MEANS TIPPING FEES THAT:**

- 17 1. **ARE PAID TO BALTIMORE COUNTY BY THE USER**
18 **OF A REFUSE DISPOSAL SYSTEM; AND**
- 19 2. **HAVE BEEN SET AT A SPECIFIC AMOUNT PER TON**
20 **OF REFUSE THAT IS DEPOSITED AT THE SITE OF THE DISPOSAL SYSTEM.**

21 **(II) A PROPERTY TAX CREDIT MAY NOT BE GRANTED UNDER**
22 **PARAGRAPH (1) OF THIS SUBSECTION UNLESS THE GOVERNING BODY OF**
23 **BALTIMORE COUNTY APPROVES THE USE OF ENVIRONMENTAL SURCHARGES TO**
24 **OFFSET THE TOTAL AMOUNT OF THE PROPERTY TAX CREDITS GRANTED.**

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 June 1, 2014, and shall be applicable to all taxable years beginning after June 30,
27 2014.