

HB0920/749334/1

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 920
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, strike “allowing” and substitute “requiring the Mayor and City Council of Baltimore City to grant, by law, a certain property tax credit against the property tax imposed on a dwelling in Baltimore City that is newly purchased by”; strike beginning with “to” in line 4 down through “City” in line 5; strike beginning with “providing” in line 9 down through “tax.” in line 10; in line 11, strike “an” and substitute “a certain”; in the same line, strike “State Department of Assessments and Taxation” and substitute “Director of the Department of Finance of Baltimore City”; in line 12, strike “in a certain manner and within a certain timeframe”; in line 13, strike “calculated” and substitute “applied”; in the same line, after “manner;” insert “authorizing the Mayor and City Council of Baltimore City to increase the total amount of the credit under certain circumstances; providing that a certain homeowner residing within a certain census tract when filing a certain application shall remain eligible for the increased credit amount under certain circumstances; authorizing the Director to establish certain criteria;”; in line 20, strike “the cost” and substitute “for the cost and administration”; and in the same line, strike “Department” and substitute “Director”.

On pages 1 and 2, strike beginning with “requiring” in line 21 on page 1 down through “date;” in line 4 on page 2.

On page 2, in line 5, after “Department” insert “of Finance of Baltimore City”; in the same line, strike “and Baltimore City to jointly” and substitute “to”; in line 7, strike “effective dates, application, and”; in line 8, strike “the homestead property tax credit” and substitute “a property tax credit in Baltimore City”; strike in their entirety lines 9 through 18, inclusive; and in line 21, strike “9-105(o)” and substitute “9-304(g)”.

AMENDMENT NO. 2

(Over)

On pages 2 through 5, strike in their entirety the lines beginning with line 27 on page 2 through line 30 on page 5, inclusive, and substitute:

“9-304.

(G) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “DIRECTOR” MEANS THE DIRECTOR OF THE DEPARTMENT OF FINANCE OF BALTIMORE CITY.

(III) “DWELLING” HAS THE MEANING INDICATED IN § 9-105 OF THIS TITLE.

(IV) “HOMEOWNER” HAS THE MEANING INDICATED IN § 9-105 OF THIS TITLE.

(2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY SHALL GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY THAT IS NEWLY PURCHASED BY A HOMEOWNER WHO HAS RECEIVED A CREDIT UNDER § 9-105 OF THIS TITLE FOR THE PRECEDING 5 YEARS FOR A DWELLING LOCATED IN BALTIMORE CITY.”.

On page 5, in line 31, strike “(4)” and substitute “(3)”; and in line 33, strike “DEPARTMENT” and substitute “DIRECTOR”.

On page 6, in line 2, strike “DEPARTMENT” and substitute “DIRECTOR”; strike beginning with “FILED” in line 4 down through “DWELLING” in line 5 and substitute “ACCORDING TO PROCEDURES ESTABLISHED BY THE DIRECTOR”; strike in their

entirety lines 6 through 10, inclusive; in line 11, strike “**(5)**” and substitute “**(4)**”; strike beginning with the colon in line 11 down through “DWELLING” in line 20 and substitute “A FIXED AMOUNT OF \$4,000 TO BE APPLIED TO THE HOMEOWNER’S PROPERTY TAX BILL OVER A PERIOD OF 5 YEARS AS FOLLOWS”; in lines 21, 22, 23, 24, and 25, strike “100%”, “80%”, “60%”, “40%”, and “20%”, respectively, and substitute “\$1,000”, “\$900”, “\$800”, “\$700”, and “\$600”, respectively; after line 25, insert:

“(II) 1. THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY INCREASE THE TOTAL AMOUNT PROVIDED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH BY UP TO AN ADDITIONAL \$1,000 FOR A HOMEOWNER WHO PURCHASES A DWELLING LOCATED WITHIN A LOW OR MODERATE INCOME CENSUS TRACT, AS DESIGNATED FROM TIME TO TIME BY THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT AND IN WHICH AT LEAST 51% OF THE PERSONS LIVING IN THE TRACT ARE IN HOUSEHOLDS EARNING 80% OR LESS OF THE AREA MEDIAN INCOME.

2. A HOMEOWNER RESIDING WITHIN A LOW OR MODERATE INCOME CENSUS TRACT AS DESCRIBED UNDER SUBSUBPARAGRAPH 1 OF THIS SUBPARAGRAPH WHEN THE HOMEOWNER SUBMITS AN APPLICATION UNDER PARAGRAPH (3) OF THIS SUBSECTION SHALL REMAIN ELIGIBLE FOR THE INCREASED CREDIT UNDER THIS SUBPARAGRAPH EVEN IF THE CENSUS TRACT CHANGES FOLLOWING THE DATE OF APPLICATION AND THE HOMEOWNER WOULD OTHERWISE BE INELIGIBLE FOR THE INCREASED CREDIT DURING THE 5-YEAR PERIOD.

3. THE DIRECTOR MAY ESTABLISH ADDITIONAL CRITERIA NECESSARY TO CARRY OUT THIS SUBPARAGRAPH.”;

and in line 26, strike “**(6)**” and substitute “**(5)**”.

(Over)

On page 7, strike beginning with "FROM" in line 1 down through "DERIVED" in line 2; in lines 3, 9, 15, and 24, strike "(7)", "(8)", "(9)", and "(10)", respectively, and substitute "(6)", "(7)", "(8)", and "(9)", respectively; in line 5, strike beginning with "CREDIT" through "SECTION" and substitute "LOCAL PORTION OF THE CREDIT UNDER § 9-105 OF THIS TITLE"; strike beginning with "CREDIT" in line 16 down through "SECTION" in line 17 and substitute "LOCAL PORTION OF THE CREDIT UNDER § 9-105 OF THIS TITLE"; in line 19, strike "SUBSECTION (E) OF THIS SECTION" and substitute "§ 9-105 OF THIS TITLE"; in line 23, strike beginning with the comma through "AMOUNT"; in line 26, after "PAY" insert ":

1.;

in line 27, strike "APPLICANTS APPROVED" and substitute "APPROVED APPLICANTS"; in line 28, after "CREDIT" insert "; AND

2. THE COST OF ADMINISTERING THE CREDIT BY THE DEPARTMENT OF FINANCE OF BALTIMORE CITY;

and strike beginning with "DEPARTMENT" in line 29 down through the comma in line 30 and substitute "DIRECTOR SHALL".

On page 8, strike in their entirety lines 3 through 21, inclusive and substitute:

"(10) THE";

in line 22, strike ", THE DEPARTMENT"; strike in their entirety lines 24 through 32, inclusive; strike beginning with "State" in line 33 down through "City" in line 34; in line 34, after "Finance" insert "of Baltimore City"; and in the same line, strike "jointly".

On page 8 in line 33 and on page 9 in line 15, strike “3.” and “5.”, respectively, and substitute “2.” and “3.”, respectively.

On page 9, strike beginning with “Act” in line 1 down through “evaluation” in line 2 and substitute “Act”; in line 2, strike “their” and substitute “its”; in line 3, strike “2019” and “2021”, respectively, and substitute “2018” and “2020”, respectively; in line 5, after “Delegation.” insert “the”; in the same line, after “Senators.” insert “the”; strike in their entirety lines 12 through 14, inclusive; strike beginning with “That.” in line 15 down through “Act.” in line 16 and substitute “That”; and in line 17, strike “11” and “2025”, respectively, and substitute “10” and “2024”, respectively.