

SENATE BILL 702

Q2
SB 981/14 – B&T

5lr1371
CF HB 257

By: **Senators Jennings, Klausmeier, and Salling**

Introduced and read first time: February 6, 2015

Assigned to: Budget and Taxation

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

10 BY adding to

11 Article – Tax – Property
12 Section 9–305(e)
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2014 Supplement)

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

17 **Article – Tax – Property**

18 9–305.

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

23 **(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; AND**

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

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

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

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

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
25 1, 2015, and shall be applicable to all taxable years beginning after June 30, 2015.