

Chapter 48

(Senate Bill 702)

AN ACT concerning

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

FOR the purpose of authorizing the governing body of Baltimore County to grant a credit against the county property tax for certain owner-occupied residential real property within a certain proximity to a certain refuse disposal system under certain conditions; prohibiting the governing body of Baltimore County from granting a credit for taxable years beginning after a certain date; defining a certain term; providing for the application of this Act; and generally relating to a property tax credit for certain residential real property in proximity to a certain refuse disposal system in Baltimore County.

BY adding to

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

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

**Article – Tax – Property**

9–305.

**(E) (1) SUBJECT TO ~~PARAGRAPH (2)~~ PARAGRAPHS (2) AND (3) OF THIS SUBSECTION, THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON ~~OWNER-OCCUPIED~~ RESIDENTIAL REAL PROPERTY THAT IS:**

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

- 1. ALLENDER ROAD SOUTH OF PULASKI HIGHWAY;**
- 2. BAKER ROAD;**
- 3. BEACH ROAD;**
- 4. BOWERMAN ROAD;**

**5. LORELEY ROAD;**

~~5.~~ **6. LORELEY BEACH ROAD;**

~~6.~~ **7. LORELEY BEACH ROAD EAST;**

~~7.~~ **8. LORELEY BEACH ROAD NORTH;**

~~8.~~ **9. OPIE ROAD;**

**10. MAPLE AVENUE;**

~~9.~~ ~~10.~~ **11. MAYBERRY ROAD; OR**

~~10.~~ ~~11.~~ **12. STEVENS ROAD SOUTH OF PULASKI HIGHWAY;**

~~AND~~

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

**(III) USED AS THE PRINCIPAL RESIDENCE OF A HOMEOWNER AS DEFINED IN § 9-105(A)(7) OF THIS ARTICLE; AND**

**(IV) OWNED BY THE HOMEOWNER BEFORE JUNE 1, 2013.**

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

**1. ARE PAID TO BALTIMORE COUNTY BY THE USER OF A REFUSE DISPOSAL SYSTEM; AND**

**2. HAVE BEEN SET AT A SPECIFIC AMOUNT PER TON OF REFUSE THAT IS DEPOSITED AT THE SITE OF THE DISPOSAL SYSTEM.**

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

**(3) A PROPERTY TAX CREDIT UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT BE GRANTED FOR ANY TAXABLE YEAR BEGINNING AFTER THE DATE ON WHICH BALTIMORE COUNTY CEASES TO ALLOW THE TRANSFER OF SOLID**

**WASTE FROM HARFORD COUNTY AT THE EASTERN SANITARY LANDFILL SOLID WASTE MANAGEMENT FACILITY.**

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

**Approved by the Governor, April 14, 2015.**