

## Chapter 228

**(Senate Bill 108)**

AN ACT concerning

**Property Tax Credit – Erosion Control Measures – Nonstructural and Structural Shoreline Stabilization**

FOR the purpose of requiring that, except under certain circumstances, certain erosion control measures that qualify for a certain property tax credit authorized against the county or municipal corporation property tax meet certain shoreline stabilization standards; ~~repealing certain provisions of law rendered obsolete by this Act that relate to defining erosion control measures that qualify for the tax credit~~; defining a certain term; providing for the application of this Act; and generally relating to a property tax credit for certain erosion control measures.

BY repealing and reenacting, with amendments,  
 Article – Tax – Property  
 Section 9–217  
 Annotated Code of Maryland  
 (2012 Replacement Volume and 2016 Supplement)

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

**Article – Tax – Property**

9–217.

**(A) IN THIS SECTION:**

**(1) “NONSTRUCTURAL SHORELINE STABILIZATION MEASURE” MEANS AN EROSION CONTROL MEASURE THAT:**

**(I) IS DOMINATED BY TIDAL WETLAND VEGETATION; AND**

**(II) IS DESIGNED TO PRESERVE THE NATURAL SHORELINE, MINIMIZE EROSION, AND ESTABLISH AQUATIC HABITAT; AND**

**(2) “NONSTRUCTURAL SHORELINE STABILIZATION MEASURE” INCLUDES MARSH OR OTHER TIDAL WETLAND CREATION OR A LIVING SHORELINE.**

**[(a)] (B) (1) [The] SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may grant, by law, a tax credit against the county or municipal**

corporation property tax imposed on real property on which erosion control structures or devices have been installed or for which erosion control procedures have been implemented that halt or retard erosion of shorelines and deposit of eroded sediments in the waters of the State~~],~~ including:

~~(1)~~ **(I)** erection or placement of bulkheads, groins, or other erosion control devices;

~~(2)~~ **(II)** measures required to stabilize waterside, shorelines, and banks;  
and

~~(3)~~ **(III)** measures required to change drainage patterns~~].~~

**(2) ~~TO~~ EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, TO QUALIFY FOR THE TAX CREDIT UNDER THIS SECTION, THE EROSION CONTROL STRUCTURES, DEVICES, AND PROCEDURES SPECIFIED UNDER PARAGRAPH (1) OF THIS SUBSECTION ~~MUST~~ SHALL, WITH RESPECT TO EROSION CONTROL STRUCTURES, DEVICES, AND PROCEDURES IMPLEMENTED AFTER JUNE 30, 2017:**

**(I) MEET THE STANDARDS OF A NONSTRUCTURAL SHORELINE STABILIZATION MEASURE; OR**

**(II) MEET THE STANDARDS OF A STRUCTURAL SHORELINE STABILIZATION MEASURE IF:**

**1. THE EROSION CONTROL STRUCTURE OR DEVICE IS LOCATED IN AN AREA DESIGNATED BY THE MARYLAND DEPARTMENT OF THE ENVIRONMENT MAPPING AS APPROPRIATE FOR STRUCTURAL SHORELINE STABILIZATION MEASURES AND NOT SUITABLE FOR A LIVING SHORELINE; AND**

**2. THE MARYLAND DEPARTMENT OF THE ENVIRONMENT HAS GRANTED THE TAXPAYER A WAIVER FROM THE CONSTRUCTION OF A NONSTRUCTURAL SHORELINE STABILIZATION MEASURE.**

**(3) THE STANDARDS SPECIFIED IN PARAGRAPH (2) OF THIS SUBSECTION DO NOT APPLY TO THE IMPLEMENTATION OF A MEASURE REQUIRED TO CHANGE DRAINAGE PATTERNS.**

**[(b)] (C)** A county or municipal corporation may provide, by law, for:

(1) the amount of a property tax credit under this section;

(2) the duration of a property tax credit under this section; ~~AND~~

(3) ~~f~~subject to subsection (a) of this section, the definition of erosion control structures, devices, and procedures qualifying for the credit; and

(4)~~f~~ any other provision necessary to carry out this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.

**Approved by the Governor, April 18, 2017.**