

HOUSE BILL 464

Q2

8lr1783
CF SB 189

By: **Delegates Ali, Gibson, and Rosenberg**

Introduced and read first time: January 25, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax Credit – Low–Income Employees**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to grant, by
4 law, a certain property tax credit against the property tax imposed on certain
5 dwellings in Baltimore City that are owned by certain employees of Baltimore City
6 under certain circumstances; providing that the credit may not exceed a certain
7 amount; authorizing the Mayor and City Council of Baltimore City to provide, by
8 law, for certain matters relating to the tax credit; defining certain terms; providing
9 for the application of this Act; and generally relating to a property tax credit for
10 certain low–income employees of Baltimore City.

11 BY adding to
12 Article – Tax – Property
13 Section 9–304(k)
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2017 Supplement)

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

18 **Article – Tax – Property**

19 9–304.

20 **(K) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
21 **MEANINGS INDICATED.**

22 **(II) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS**
23 **TITLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (III) "LOW-INCOME EMPLOYEE" MEANS AN INDIVIDUAL WHO:

2 1. IS EMPLOYED FULL-TIME BY BALTIMORE CITY;

3 2. IS AMONG THE 25% LOWEST-PAID FULL-TIME
4 BALTIMORE CITY EMPLOYEES; AND

5 3. OWNS A DWELLING LOCATED IN BALTIMORE CITY.

6 (2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY
7 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE
8 COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY
9 THAT IS OWNED BY A LOW-INCOME EMPLOYEE IF THE LOW-INCOME EMPLOYEE IS
10 OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9-105 OF THIS TITLE.

11 (3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SECTION MAY
12 NOT EXCEED THE LESSER OF:

13 (I) \$2,500 PER DWELLING; OR

14 (II) THE AMOUNT OF PROPERTY TAX IMPOSED ON THE
15 DWELLING.

16 (4) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY
17 ESTABLISH, BY LAW:

18 (I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE
19 AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SECTION;

20 (II) THE DURATION OF THE CREDIT;

21 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR THE
22 LOW-INCOME EMPLOYEE TO QUALIFY FOR THE CREDIT;

23 (IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION
24 AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS
25 SUBSECTION; AND

26 (V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS
27 SUBSECTION.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
29 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.