

HOUSE BILL 1434

Q2

8lr3223

By: **Prince George's County Delegation**

Introduced and read first time: February 9, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Property Tax Credit – Housing for Victims of**
3 **Domestic Violence**

4 **PG 432–18**

5 FOR the purpose of authorizing the governing body of Prince George's County to grant, by
6 law, a credit against the property tax imposed on certain rental dwellings in Prince
7 George's County provided as transitional housing to victims of domestic violence;
8 authorizing the governing body of Prince George's County to provide, by law, for
9 certain matters relating to the tax credit; providing for the application of this Act;
10 defining certain terms; and generally relating to a property tax credit in Prince
11 George's County for certain transitional housing provided to victims of domestic
12 violence.

13 BY adding to

14 Article – Tax – Property

15 Section 9–318(h)

16 Annotated Code of Maryland

17 (2012 Replacement Volume and 2017 Supplement)

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

20 **Article – Tax – Property**

21 9–318.

22 **(H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
23 **MEANINGS INDICATED.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) “QUALIFIED LANDLORD” MEANS A LANDLORD THAT OWNS**
2 **A RENTAL DWELLING AND PROVIDES TRANSITIONAL HOUSING IN THE RENTAL**
3 **DWELLING TO A VICTIM OF DOMESTIC VIOLENCE.**

4 **(III) “RENTAL DWELLING” MEANS RESIDENTIAL REAL**
5 **PROPERTY THAT IS LOCATED IN PRINCE GEORGE’S COUNTY AND HELD BY THE**
6 **OWNER PRIMARILY FOR RENTAL, INVESTMENT, OR THE GENERATION OF INCOME.**

7 **(2) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY**
8 **GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX**
9 **IMPOSED ON A RENTAL DWELLING THAT IS OWNED BY A QUALIFIED LANDLORD.**

10 **(3) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY**
11 **PROVIDE, BY LAW, FOR:**

12 **(I) ADDITIONAL CRITERIA FOR ELIGIBILITY FOR THE**
13 **PROPERTY TAX CREDIT UNDER THIS SUBSECTION;**

14 **(II) THE AMOUNT AND DURATION OF THE PROPERTY TAX**
15 **CREDIT; AND**

16 **(III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
17 **PROPERTY TAX CREDIT UNDER THIS SUBSECTION.**

18 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
19 **1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.**