

SENATE BILL 1022

Q2

8lr3144
CF 8lr3580

By: **Senator Conway**

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax Credit – Rental Discount for Baltimore City**
3 **Public Safety Officers**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to grant, by
5 law, a certain property tax credit against the property tax imposed on certain rental
6 dwellings in Baltimore City; establishing that certain landlords that provide certain
7 rental discounts to certain public safety officers may be eligible for the tax credit;
8 providing that certain landlords that receive a credit under this Act may not claim
9 certain other credits against the county property tax under certain circumstances;
10 authorizing the Mayor and City Council of Baltimore City to establish, by law, the
11 amount and duration of the credit and certain other provisions relating to the tax
12 credit; providing for the application and termination of this Act; defining certain
13 terms; and generally relating to a property tax credit in Baltimore City for rental
14 discounts provided to public safety officers in Baltimore City.

15 BY adding to

16 Article – Tax – Property
17 Section 9–304(k)
18 Annotated Code of Maryland
19 (2012 Replacement Volume and 2017 Supplement)

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

22 **Article – Tax – Property**

23 9–304.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) “PUBLIC SAFETY OFFICER” MEANS A FIREFIGHTER, AN**
2 **EMERGENCY MEDICAL TECHNICIAN, OR A LAW ENFORCEMENT OFFICER WHO IS A**
3 **SWORN MEMBER OF AND EMPLOYED FULL TIME BY:**

- 4 1. **THE BALTIMORE CITY FIRE DEPARTMENT;**
- 5 2. **THE BALTIMORE CITY POLICE DEPARTMENT;**
- 6 3. **THE BALTIMORE CITY SHERIFF’S OFFICE; OR**
- 7 4. **THE BALTIMORE CITY SCHOOL POLICE FORCE.**

8 **(III) “QUALIFIED LANDLORD” MEANS A LANDLORD THAT:**

- 9 1. **OWNS A RENTAL DWELLING; AND**
- 10 2. **LEASES A DWELLING UNIT IN THE RENTAL DWELLING**
11 **TO A QUALIFIED TENANT.**

12 **(IV) “QUALIFIED TENANT” MEANS AN INDIVIDUAL LESSEE WHO:**

- 13 1. **RESIDES IN A RENTAL DWELLING OWNED BY A**
14 **QUALIFIED LANDLORD; AND**
- 15 2. **IS A PUBLIC SAFETY OFFICER.**

16 **(V) “RENTAL DWELLING” MEANS RESIDENTIAL REAL**
17 **PROPERTY THAT IS LOCATED IN BALTIMORE CITY AND HELD BY THE OWNER**
18 **PRIMARILY FOR RENTAL, INVESTMENT, OR THE GENERATION OF INCOME.**

19 **(2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY**
20 **GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE**
21 **COUNTY PROPERTY TAX IMPOSED ON A RENTAL DWELLING THAT IS OWNED BY A**
22 **QUALIFIED LANDLORD IF:**

23 **(I) THE QUALIFIED LANDLORD PROVIDES A RENTAL DISCOUNT**
24 **TO A QUALIFIED TENANT FOR A DWELLING UNIT IN THE RENTAL DWELLING; AND**

25 **(II) THE RENT AMOUNT BEFORE THE DISCOUNT IS**
26 **COMPARABLE TO THE FAIR MARKET RENTAL VALUE OF THE DWELLING UNIT.**

27 **(3) FOR A TAXABLE YEAR IN WHICH A QUALIFIED LANDLORD**
28 **RECEIVES A TAX CREDIT UNDER THIS SUBSECTION, THE QUALIFIED LANDLORD MAY**

1 NOT CLAIM ANY OTHER CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON
2 THE RENTAL DWELLING FOR THAT TAXABLE YEAR.

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

5 (I) THE AMOUNT AND DURATION OF THE TAX CREDIT;

6 (II) ADDITIONAL REQUIREMENTS FOR OR LIMITATIONS ON
7 ELIGIBILITY FOR THE CREDIT; AND

8 (III) ANY OTHER PROVISIONS NECESSARY TO IMPLEMENT THE
9 CREDIT.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
11 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018, but
12 before July 1, 2021. It shall remain effective for a period of 3 years and 1 month and, at the
13 end of June 30, 2021, this Act, with no further action required by the General Assembly,
14 shall be abrogated and of no further force and effect.