

Chapter 404

(Senate Bill 122)

AN ACT concerning

Property Tax Credits – Real Property Used for Robotics Programs

FOR the purpose of authorizing the governing body of a county or municipal corporation to grant, by law, a certain property tax credit against the county or municipal corporation property tax imposed on real property used for the purposes of certain youth robotics programs in the State; authorizing the governing body of a county or municipal corporation to provide, by law, for certain matters relating to the tax credit; providing for the application of this Act; and generally relating to a property tax credit for real property used for youth robotics programs in the State.

BY adding to

Article – Tax – Property

Section 9–263

Annotated Code of Maryland

(2012 Replacement Volume and 2018 Supplement)

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

Article – Tax – Property

9–263.

(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS USED FOR THE PURPOSES OF A PUBLIC SCHOOL ROBOTICS PROGRAM OR NONPROFIT ROBOTICS PROGRAM IN THE STATE.

(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS SECTION;

(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SECTION; AND

(3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved by the Governor, May 13, 2019.