

HOUSE BILL 1390

Q2
HB 464/18 – W&M

9lr2986

By: **Delegates Smith, Anderson, Boyce, Bridges, Conaway, and Mosby**

Introduced and read first time: February 25, 2019

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, March 4, 2019

Committee Report: Favorable

House action: Adopted

Read second time: March 20, 2019

CHAPTER _____

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 2018 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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

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

5 **(III) “LOW-INCOME EMPLOYEE” MEANS AN INDIVIDUAL WHO:**

6 1. **IS EMPLOYED FULL-TIME BY BALTIMORE CITY;**

7 2. **IS AMONG THE 25% LOWEST-PAID, FULL-TIME**
8 **BALTIMORE CITY EMPLOYEES; AND**

9 3. **OWNS A DWELLING LOCATED IN BALTIMORE CITY.**

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

15 **(3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SECTION MAY**
16 **NOT EXCEED THE LESSER OF:**

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

18 **(II) THE AMOUNT OF PROPERTY TAX IMPOSED ON THE**
19 **DWELLING.**

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

22 **(I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE**
23 **AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SECTION;**

24 **(II) THE DURATION OF THE CREDIT;**

25 **(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR THE**
26 **LOW-INCOME EMPLOYEE TO QUALIFY FOR THE CREDIT;**

27 **(IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
28 **AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS**
29 **SUBSECTION; AND**

1 (V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS
2 SUBSECTION.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
4 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.