

HOUSE BILL 640

Q3, P3, M1

0lr2502

By: **Delegate Luedtke**

Introduced and read first time: January 29, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Rehabilitation Tax Credit – Certified Historic Structure – Definition**

3 FOR the purpose of altering the definition of “certified historic structure” to include a
4 certain structure under certain circumstances; and generally relating to the State
5 rehabilitation tax credit program.

6 BY repealing and reenacting, without amendments,
7 Article – State Finance and Procurement
8 Section 5A–303(a)(1), (5), (9), (12), and (15)
9 Annotated Code of Maryland
10 (2015 Replacement Volume and 2019 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article – State Finance and Procurement
13 Section 5A–303(a)(6)
14 Annotated Code of Maryland
15 (2015 Replacement Volume and 2019 Supplement)

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

18 **Article – State Finance and Procurement**

19 5A–303.

20 (a) (1) In this section the following words have the meanings indicated.

21 (5) “Certified heritage area” has the meaning stated in § 13–1101 of the
22 Financial Institutions Article.

23 (6) (i) “Certified historic structure” means a structure that is located in

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 the State and is:

2 1. listed in the National Register of Historic Places;

3 2. designated as a historic property under local law and
4 determined by the Director to be eligible for listing on the National Register of Historic
5 Places;

6 3. A. located in a historic district listed on the National
7 Register of Historic Places or in a local historic district that the Director determines is
8 eligible for listing on the National Register of Historic Places; and

9 B. certified by the Director as contributing to the significance
10 of the district; or

11 4. located in a certified heritage area and certified by the
12 Maryland Heritage Areas Authority as contributing to the significance of the certified
13 heritage area.

14 (ii) **["Certified] EXCEPT AS PROVIDED IN SUBPARAGRAPH (III)**
15 **OF THIS PARAGRAPH, "CERTIFIED historic structure" does not include a structure that**
16 **is owned by the State, a political subdivision of the State, or the federal government.**

17 **(III) "CERTIFIED HISTORIC STRUCTURE" INCLUDES A**
18 **STRUCTURE THAT IS OWNED BY THE STATE, A POLITICAL SUBDIVISION OF THE**
19 **STATE, OR THE FEDERAL GOVERNMENT IF THE STRUCTURE IS LOCATED ON**
20 **PROPERTY THAT IS:**

21 **1. OWNED BY THE DEPARTMENT OF NATURAL**
22 **RESOURCES OR ONE OF ITS UNITS; AND**

23 **2. OCCUPIED BY A PERSON UNDER AN AGREEMENT WITH**
24 **THE DEPARTMENT OF NATURAL RESOURCES BY WHICH THE PERSON PAYS FOR**
25 **REHABILITATION OF THE STRUCTURE AS A CONDITION OF OCCUPANCY.**

26 (9) "Director" means the Director of the Maryland Historical Trust.

27 (12) (i) "Historic property" means a district, site, building, structure,
28 monument, or object significant to:

29 1. the prehistory or history of the State; or

30 2. the upland or underwater archeology, architecture,
31 engineering, or culture of the State.

32 (ii) "Historic property" includes related artifacts, records, and

1 remains.

2 (15) “Local historic district” means a district that the governing body of a
3 county or municipal corporation, or the Mayor and City Council of Baltimore, has
4 designated under local law as historic.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 October 1, 2020.