

SENATE BILL 447

Q3
HB 640/20 – W&M

11r0573
CF HB 539

By: **Senator Edwards**

Introduced and read first time: January 20, 2021

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

1 AN ACT concerning

2 **Historic Revitalization Tax Credit – Certified Historic Structure and**
3 **Single-Family, Owner-Occupied Residence – Definitions**

4 FOR the purpose of altering the definitions of “certified historic structure” and
5 “single-family, owner-occupied residence” to include a certain structure that is
6 located on property that is owned by the Department of Natural Resources or one of
7 its units; providing for the application of this Act; and generally relating to the State
8 historic revitalization tax credit program.

9 BY repealing and reenacting, without amendments,
10 Article – State Finance and Procurement
11 Section 5A–303(a)(1), (5), (13), (17), and (20)
12 Annotated Code of Maryland
13 (2015 Replacement Volume and 2020 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – State Finance and Procurement
16 Section 5A–303(a)(6) and (29)
17 Annotated Code of Maryland
18 (2015 Replacement Volume and 2020 Supplement)

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

21 **Article – State Finance and Procurement**

22 5A–303.

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

24 (5) “Certified heritage area” has the meaning stated in § 13–1101 of the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Financial Institutions Article.

2 (6) (i) “Certified historic structure” means a structure that is located in
3 the State and [is]:

4 1. IS listed in the National Register of Historic Places;

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

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

11 B. IS certified by the Director as contributing to the
12 significance of the district; [or]

13 4. IS located in a certified heritage area and certified by the
14 Maryland Heritage Areas Authority as contributing to the significance of the certified
15 heritage area; OR

16 5. A. IS LOCATED ON PROPERTY THAT IS OWNED BY
17 THE DEPARTMENT OF NATURAL RESOURCES OR ONE OF ITS UNITS;

18 B. IS OCCUPIED BY A PERSON UNDER AN AGREEMENT
19 WITH THE DEPARTMENT OF NATURAL RESOURCES UNDER WHICH THE PERSON
20 PAYS FOR REHABILITATION OF THE STRUCTURE AS A CONDITION OF OCCUPANCY;
21 AND

22 C. MEETS ONE OF THE CRITERIA LISTED UNDER ITEM 1,
23 2, 3, OR 4 OF THIS SUBPARAGRAPH OR IS ELIGIBLE TO BE LISTED IN THE NATIONAL
24 REGISTER OF HISTORIC PLACES AS DETERMINED BY THE DIRECTOR.

25 (ii) [“Certified] EXCEPT AS PROVIDED IN SUBPARAGRAPH (I)5
26 OF THIS PARAGRAPH, “CERTIFIED historic structure” does not include a structure that
27 is owned by the State, a political subdivision of the State, or the federal government.

28 (13) “Director” means the Director of the Maryland Historical Trust.

29 (17) (i) “Historic property” means a district, site, building, structure,
30 monument, or object significant to:

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

