

# HOUSE BILL 66

Q1

4lr0799

(PRE-FILED)

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By: **Delegate Charkoudian**

Requested: October 2, 2023

Introduced and read first time: January 10, 2024

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: February 24, 2024

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Credits – Public School Employees, Health and Safety**  
3 **Improvements, and Property Used for Local Housing Programs**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
5 governing body of a county or municipal corporation to grant, by law, a certain  
6 property tax credit against the county or municipal corporation property tax imposed  
7 on certain residential real property owned by a public school employee under certain  
8 circumstances; authorizing the Mayor and City Council of Baltimore City or the  
9 governing body of a county or municipal corporation to grant, by law, a certain  
10 property tax credit against the county or municipal corporation property tax imposed  
11 on an apartment or a condominium building if the owner made health or safety  
12 improvements to the building on or after a certain date; authorizing the Mayor and  
13 City Council of Baltimore City or the governing body of a county or municipal  
14 corporation to grant, by law, a certain property tax credit against the county or  
15 municipal corporation property tax imposed on an apartment or a condominium  
16 building used on or after a certain date for purposes of a certain local housing  
17 program; and generally relating to property tax credits for public school employees,  
18 health and safety improvements, and property used for local housing programs.

19 BY adding to

20 Article – Tax – Property

21 Section 9–268 through 9–270

22 Annotated Code of Maryland

23 (2019 Replacement Volume and 2023 Supplement)

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

3 **Article – Tax – Property**

4 **9–268.**

5 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
6 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,  
7 A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX  
8 IMPOSED ON RESIDENTIAL REAL PROPERTY THAT IS OWNED BY AND IS THE PRIMARY  
9 DWELLING OF AN EMPLOYEE OF THE PUBLIC SCHOOL SYSTEM OF THE COUNTY  
10 WHERE THE RESIDENTIAL REAL PROPERTY IS LOCATED.

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

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

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

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

19 **9–269.**

20 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
21 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,  
22 A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX  
23 IMPOSED ON AN APARTMENT BUILDING OR A CONDOMINIUM BUILDING IF THE  
24 OWNER OF THE BUILDING MADE HEALTH OR SAFETY IMPROVEMENTS TO THE  
25 BUILDING ON OR AFTER JULY 1, 2024.

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

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

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

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

4 **9-270.**

5           **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
6 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,**  
7 **A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX**  
8 **IMPOSED ON AN APARTMENT BUILDING OR A CONDOMINIUM BUILDING THAT IS**  
9 **USED ON OR AFTER JULY 1, 2024, FOR THE PURPOSES OF A LOCAL HOUSING**  
10 **PROGRAM FOR HOMELESS INDIVIDUALS OR FAMILIES.**

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

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

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

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

19           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
20 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.