

## Chapter 897

**(House Bill 66)**

AN ACT concerning

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

FOR the purpose of authorizing the Mayor and City Council of Baltimore City or 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 certain residential real property owned by a public school employee under certain circumstances; authorizing the Mayor and City Council of Baltimore City or 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 an apartment or a condominium building if the owner made health or safety improvements to the building on or after a certain date; authorizing the Mayor and City Council of Baltimore City or 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 an apartment or a condominium building used on or after a certain date for purposes of a certain local housing program; and generally relating to property tax credits for public school employees, health and safety improvements, and property used for local housing programs.

BY adding to

Article – Tax – Property

Section 9–268 through 9–270

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)

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

**Article – Tax – Property****9–268.**

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

**(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.**

**9-269.**

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

**(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.**

**9-270.**

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

**(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, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

**Approved by the Governor, May 16, 2024.**