

SB0550/673128/1

BY: Ways and Means Committee

AMENDMENTS TO SENATE BILL 550
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, strike beginning with “**Establish**” in line 2 down through “**for**” in line 3 and substitute “**Impose on**”; in line 3, after “**Vacant**” insert “**and Abandoned**”; strike beginning with “establish” in line 5 down through “organization” in line 11 and substitute “impose, by law, the general property tax rate and a certain special property tax rate on vacant and abandoned property owned by certain nonprofit organizations that would otherwise be exempt from property tax under certain provisions of law; and generally relating to the taxation of vacant and abandoned property owned by nonprofit organizations in Baltimore City”; strike in their entirety lines 13 through 17, inclusive; and in line 20, after “6-302” insert “, 7-202(b)(1), and 7-204”.

AMENDMENT NO. 2

On page 2, strike in their entirety lines 4 through 13, inclusive; in line 20, strike the brackets; in the same line, strike “SUBSECTIONS”; and in the same line, strike “AND (D)”.

On page 3, strike in their entirety lines 13 through 22, inclusive, and substitute:

“(D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY, BY LAW, IMPOSE ON REAL PROPERTY THAT WOULD OTHERWISE BE EXEMPT FROM PROPERTY TAX UNDER § 7-202 OR § 7-204 OF THIS ARTICLE THE GENERAL PROPERTY TAX RATE SET UNDER SUBSECTION (B)(1)(I) OF THIS SECTION AND THE SPECIAL RATE AUTHORIZED UNDER SUBSECTION (C)(1) OF THIS SECTION IF THE REAL PROPERTY IS:

(1) A VACANT LOT; OR

(2) IMPROVED PROPERTY CITED AS VACANT AND UNFIT FOR HABITATION OR OTHER AUTHORIZED USE ON A HOUSING OR BUILDING VIOLATION NOTICE.

7-202.

(b) (1) Except as provided in subsection (c) of this section AND § 6-302(D) OF THIS ARTICLE and subject to § 7-204.1 of this subtitle, property is not subject to property tax if the property:

(i) is necessary for and actually used exclusively for a charitable or educational purpose to promote the general welfare of the people of the State, including an activity or an athletic program of an educational institution; and

(ii) is owned by:

1. a nonprofit hospital;

2. a nonprofit charitable, fraternal, educational, or literary organization including:

A. a public library that is authorized under Title 23 of the Education Article; and

B. a men's or women's club that is a nonpolitical and nonstock club;

3. a corporation, limited liability company, or trustee that holds the property for the sole benefit of an organization that qualifies for an exemption under this section; or

4. a nonprofit housing corporation.

7-204.

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[Subject] EXCEPT AS PROVIDED IN § 6-302(D) OF THIS ARTICLE AND SUBJECT to § 7-204.1 of this subtitle, property that is owned by a religious group or organization is not subject to property tax if the property is actually used exclusively for:

- (1) public religious worship;
- (2) a parsonage or convent; or
- (3) educational purposes.”.