SENATE BILL 178

Q2

(PRE-FILED)

5lr0725 **CF HB 447**

By: Senator Simonaire Senators Simonaire, Gile, Henson, Lam, and Rosapepe

Requested: September 2, 2024 Introduced and read first time: January 8, 2025 Assigned to: Budget and Taxation

Committee Report: Favorable with amendments Senate action: Adopted Read second time: February 11, 2025

CHAPTER

1 AN ACT concerning

Anne Arundel County - Property Tax Credit - Habitat for Humanity of the $\mathbf{2}$ 3 Chesapeake, Incorporated

- 4 FOR the purpose of altering the name of Arundel Habitat for Humanity, Inc., to be Habitat $\mathbf{5}$ for Humanity of the Chesapeake, Incorporated, for purposes of a certain property tax 6 credit against the county or municipal corporation tax imposed on the entity; 7 authorizing the tax credit for any real property owned by the entity; and generally 8 relating to a property tax credit for real property owned by Habitat for Humanity of 9 the Chesapeake, Incorporated.
- 10 BY repealing and reenacting, with amendments,
- 11 Article – Tax – Property
- 12 Section 9-303(b)(3)
- Annotated Code of Maryland 13
- (2019 Replacement Volume and 2024 Supplement) 14

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 1516 That the Laws of Maryland read as follows:

17

Article – Tax – Property

18 9 - 303.

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.



SENATE BILL 178

1 (b) (3) (i) The governing body of Anne Arundel County or of a municipal 2 corporation in Anne Arundel County may grant, by law, a property tax credit under this 3 section against the county or municipal corporation tax imposed on real property that is 4 owned by [Arundel Habitat for Humanity, Inc., and is located at 8101 Fort Smallwood 5 Road, Baltimore, Maryland or 8104 Parkway Drive, Baltimore, Maryland] HABITAT FOR 6 HUMANITY OF THE CHESAPEAKE, INCORPORATED.

- (ii) The governing body of Anne Arundel County or of a municipalcorporation in Anne Arundel County may provide, by law, for:
- 9 1. the amount, terms, scope, and duration of the credit 10 granted under this paragraph; and
- 11 2. any other provision necessary to administer the credit12 granted under this paragraph.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
 1, 2025, and shall be applicable to all taxable years beginning after June 30, 2025.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.

 $\mathbf{2}$