# **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:

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## 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.



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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.

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