

SENATE BILL 191

Q2

4lr1100

(PRE-FILED)

By: **Senator A. Washington**

Requested: October 23, 2023

Introduced and read first time: January 10, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Property Tax Credit – Public School Employees**

3 **PG 503–24**

4 FOR the purpose of authorizing the governing body of Prince George's County to grant, by
5 law, a property tax credit against the county property tax imposed on dwellings that
6 are owned by certain eligible employees of the Prince George's County Public School
7 System; providing for the maximum amount of the credit; authorizing the governing
8 body of Prince George's County to provide, by law, for certain matters relating to the
9 credit; requiring the Prince George's County government to submit a certain report
10 concerning the credit to certain persons on or before a certain date; and generally
11 relating to a property tax credit in Prince George's County for certain eligible
12 employees.

13 BY adding to

14 Article – Tax – Property

15 Section 9–318(j)

16 Annotated Code of Maryland

17 (2019 Replacement Volume and 2023 Supplement)

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

20 **Article – Tax – Property**

21 9–318.

22 **(J) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
23 **MEANINGS INDICATED.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(II) "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS TITLE.

(III) 1. "ELIGIBLE EMPLOYEE" MEANS AN EMPLOYEE OF THE PRINCE GEORGE'S COUNTY PUBLIC SCHOOL SYSTEM WHO HAS BEEN A FULL-TIME EMPLOYEE FOR AT LEAST 2 YEARS AND OWNS A DWELLING IN PRINCE GEORGE'S COUNTY.

2. "ELIGIBLE EMPLOYEE" DOES NOT INCLUDE INDIVIDUALS WHO SUPPLY GOODS OR SERVICES TO THE PRINCE GEORGE'S COUNTY PUBLIC SCHOOL SYSTEM ON A CONTRACTUAL BASIS.

(2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING THAT IS OWNED BY AN ELIGIBLE EMPLOYEE WHO:

(I) DID NOT RESIDE IN THE COUNTY BEFORE PURCHASING THE DWELLING FOR WHICH THE CREDIT IS CLAIMED; AND

(II) IS OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9-105 OF THIS TITLE.

(3) FOR ANY TAXABLE YEAR, THE CREDIT UNDER THIS SUBSECTION MAY NOT EXCEED THE LESSER OF:

(I) \$2,500; OR

(II) THE AMOUNT OF THE PROPERTY TAX IMPOSED ON THE DWELLING.

(4) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY ESTABLISH, BY LAW:

(I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE AMOUNT OF THE CREDIT UNDER THIS SUBSECTION;

(II) THE DURATION OF THE CREDIT;

(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR ELIGIBLE EMPLOYEES TO QUALIFY FOR THE CREDIT;

1 **(IV) PROCEDURES FOR THE APPLICATION AND UNIFORM**
2 **PROCESSING OF REQUESTS FOR THE CREDIT; AND**

3 **(V) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS**
4 **SUBSECTION.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before the date that is
6 5 years after the effective date of a local law passed by the Prince George's County Council
7 that establishes the tax credit authorized by this Act, the Prince George's County
8 government shall submit a report, in accordance with § 2-1257 of the State Government
9 Article, that states the number of Prince George's County Public School System employees
10 who received the tax credit authorized by this Act in the preceding 5 years to the Prince
11 George's County Delegation, the Prince George's County Senators, the Prince George's
12 County Council, and the Prince George's County Executive.

13 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June
14 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.