

HOUSE BILL 66

Q1

4lr0799

(PRE-FILED)

By: **Delegate Charkoudian**

Requested: October 2, 2023

Introduced and read first time: January 10, 2024

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: February 24, 2024

CHAPTER _____

1 AN ACT concerning

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

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
5 governing body of a county or municipal corporation to grant, by law, a certain
6 property tax credit against the county or municipal corporation property tax imposed
7 on certain residential real property owned by a public school employee under certain
8 circumstances; authorizing the Mayor and City Council of Baltimore City or the
9 governing body of a county or municipal corporation to grant, by law, a certain
10 property tax credit against the county or municipal corporation property tax imposed
11 on an apartment or a condominium building if the owner made health or safety
12 improvements to the building on or after a certain date; authorizing the Mayor and
13 City Council of Baltimore City or the governing body of a county or municipal
14 corporation to grant, by law, a certain property tax credit against the county or
15 municipal corporation property tax imposed on an apartment or a condominium
16 building used on or after a certain date for purposes of a certain local housing
17 program; and generally relating to property tax credits for public school employees,
18 health and safety improvements, and property used for local housing programs.

19 BY adding to
20 Article – Tax – Property
21 Section 9–268 through 9–270
22 Annotated Code of Maryland
23 (2019 Replacement Volume and 2023 Supplement)

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.



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;

1 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER
2 THIS SECTION; AND

3 (3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.
4 9-270.

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

11 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
12 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY
13 LAW, FOR:

14 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
15 SECTION;

16 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER
17 THIS SECTION; AND

18 (3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.