

HOUSE BILL 1306

Q1

0lr3015

By: **Delegates Dwyer, Costa, George, King, Kipke, McDonough, and Schuh**
Introduced and read first time: February 18, 2010
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Property Leased to Nonprofit Schools**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or municipal corporation to grant, by law, a property
5 tax credit against county or municipal corporation property tax imposed on real
6 property leased to a nonprofit school and used exclusively for primary or
7 secondary educational purposes; authorizing the county or municipal
8 corporation to provide, by law, for the amount and duration of the credit and
9 certain other provisions to carry out the credit; providing for the application of
10 this Act; and generally relating to a local property tax credit for real property
11 leased to nonprofit schools.

12 BY adding to

13 Article – Tax – Property
14 Section 9–252
15 Annotated Code of Maryland
16 (2007 Replacement Volume and 2009 Supplement)

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

19 **Article – Tax – Property**

20 **9–252.**

21 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
22 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY**
23 **LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**
24 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT**
25 **IS:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(1) LEASED TO A NONPROFIT SCHOOL; AND**

2 **(2) USED EXCLUSIVELY FOR PRIMARY OR SECONDARY**
3 **EDUCATIONAL PURPOSES.**

4 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
5 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE,**
6 **BY LAW, FOR:**

7 **(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS**
8 **SECTION;**

9 **(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT**
10 **UNDER THIS SECTION;**

11 **(3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND**
12 **UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

13 **(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
14 **CREDIT UNDER THIS SECTION.**

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
17 2010.