

HOUSE BILL 136

Q2
HB 480/11 – W&M

2lr1012

By: **Carroll County Delegation**

Introduced and read first time: January 23, 2012

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Carroll County – Property Tax Credit for Housing Units at Independent**
3 **Living Retirement Communities**

4 FOR the purpose of authorizing the governing body of Carroll County or of a municipal
5 corporation in Carroll County to grant, by law, a tax credit against the county or
6 municipal corporation property tax imposed on certain housing units at
7 independent living retirement communities; authorizing the governing body of
8 Carroll County or of a municipal corporation in Carroll County to provide, by
9 law, for certain provisions necessary to carry out the tax credit; specifying that
10 the full benefit of the tax credit be assigned to certain residents; providing for
11 the application of this Act; defining a certain term; and generally relating to a
12 property tax credit in Carroll County for certain housing units in certain
13 independent living retirement communities.

14 BY adding to
15 Article – Tax – Property
16 Section 9–308(f)
17 Annotated Code of Maryland
18 (2007 Replacement Volume and 2011 Supplement)

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

21 **Article – Tax – Property**

22 9–308.

23 **(F) (1) IN THIS SUBSECTION, “INDEPENDENT LIVING RETIREMENT**
24 **COMMUNITY” MEANS A CONTINUING CARE FACILITY FOR THE AGED THAT:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(I) PROVIDES CONTINUING CARE AS DEFINED IN § 10-401**
2 **OF THE HUMAN SERVICES ARTICLE;**

3 **(II) IS LICENSED AS A RELATED INSTITUTION UNDER TITLE**
4 **19, SUBTITLE 3 OF THE HEALTH – GENERAL ARTICLE;**

5 **(III) IS CERTIFIED BY THE DEPARTMENT OF AGING; AND**

6 **(IV) IS EXEMPT FROM FEDERAL INCOME TAX UNDER §**
7 **501(C)(3) OF THE INTERNAL REVENUE CODE OR IS OWNED OR OPERATED BY A**
8 **PERSON THAT IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF**
9 **THE INTERNAL REVENUE CODE.**

10 **(2) THE GOVERNING BODY OF CARROLL COUNTY OR OF A**
11 **MUNICIPAL CORPORATION IN CARROLL COUNTY MAY GRANT, BY LAW, A TAX**
12 **CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX**
13 **IMPOSED ON THAT PORTION OF THE REAL PROPERTY OWNED BY AN**
14 **INDEPENDENT LIVING RETIREMENT COMMUNITY THAT IS USED AS HOUSING**
15 **UNITS.**

16 **(3) THE GOVERNING BODY OF CARROLL COUNTY OR OF A**
17 **MUNICIPAL CORPORATION IN CARROLL COUNTY MAY PROVIDE, BY LAW, FOR:**

18 **(I) THE AMOUNT AND DURATION OF THE TAX CREDIT**
19 **UNDER THIS SUBSECTION;**

20 **(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX**
21 **CREDIT UNDER THIS SUBSECTION;**

22 **(III) REGULATIONS AND PROCEDURES FOR THE**
23 **APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT**
24 **UNDER THIS SUBSECTION; AND**

25 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
26 **TAX CREDIT UNDER THIS SUBSECTION.**

27 **(4) IF THE GOVERNING BODY OF CARROLL COUNTY OR OF A**
28 **MUNICIPAL CORPORATION IN CARROLL COUNTY AUTHORIZES A TAX CREDIT**
29 **UNDER THIS SUBSECTION, THE FULL BENEFIT OF THE TAX CREDIT SHALL BE**
30 **ASSIGNED TO RESIDENTS OF THE INDEPENDENT LIVING RETIREMENT**
31 **COMMUNITY.**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2012, and shall be applicable to all taxable years beginning after June 30,
3 2012.