

HOUSE BILL 480

Q2

11r0631
CF SB 470

By: **Carroll County Delegation**

Introduced and read first time: February 7, 2011

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 2010 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.

32 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
33 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
34 2011.