

SENATE BILL 108

Q1

7lr1034
CF 7lr1318

By: **Senator Simonaire**

Introduced and read first time: January 13, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Erosion Control Measures – Nonstructural Shoreline**
3 **Stabilization**

4 FOR the purpose of requiring that certain erosion control measures that qualify for a
5 certain property tax credit authorized against the county or municipal corporation
6 property tax meet certain shoreline stabilization standards; repealing certain
7 provisions of law rendered obsolete by this Act that relate to defining erosion control
8 measures that qualify for the tax credit; defining a certain term; providing for the
9 application of this Act; and generally relating to a property tax credit for certain
10 erosion control measures.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–217
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2016 Supplement)

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

18 **Article – Tax – Property**

19 9–217.

20 **(A) IN THIS SECTION:**

21 **(1) “NONSTRUCTURAL SHORELINE STABILIZATION MEASURE” MEANS**
22 **AN EROSION CONTROL MEASURE THAT:**

23 **(i) IS DOMINATED BY TIDAL WETLAND VEGETATION; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (II) IS DESIGNED TO PRESERVE THE NATURAL SHORELINE,
2 MINIMIZE EROSION, AND ESTABLISH AQUATIC HABITAT; AND

3 (2) "NONSTRUCTURAL SHORELINE STABILIZATION MEASURE"
4 INCLUDES MARSH CREATION OR A LIVING SHORELINE.

5 [(a)] (B) (1) [The] SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION,
6 THE Mayor and City Council of Baltimore City or the governing body of a county or of a
7 municipal corporation may grant, by law, a tax credit against the county or municipal
8 corporation property tax imposed on real property on which erosion control structures or
9 devices have been installed or for which erosion control procedures have been implemented
10 that halt or retard erosion of shorelines and deposit of eroded sediments in the waters of
11 the State[, including:

12 (1) erection or placement of bulkheads, groins, or other erosion control
13 devices;

14 (2) measures required to stabilize waterside, shorelines, and banks; and

15 (3) measures required to change drainage patterns].

16 (2) TO QUALIFY FOR THE TAX CREDIT UNDER THIS SECTION, THE
17 EROSION CONTROL STRUCTURES, DEVICES, AND PROCEDURES SPECIFIED UNDER
18 PARAGRAPH (1) OF THIS SUBSECTION MUST MEET THE STANDARDS OF A
19 NONSTRUCTURAL SHORELINE STABILIZATION MEASURE.

20 [(b)] (C) A county or municipal corporation may provide, by law, for:

21 (1) the amount of a property tax credit under this section;

22 (2) the duration of a property tax credit under this section; AND

23 (3) [subject to subsection (a) of this section, the definition of erosion control
24 structures, devices, and procedures qualifying for the credit; and

25 (4)] any other provision necessary to carry out this section.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
27 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.