

Chapter 365

(Senate Bill 947)

AN ACT concerning

Allegany County – Property Tax Credit – WMHS Braddock Hospital Facility

FOR the purpose of authorizing the governing body of Allegany County or of a municipal corporation in Allegany County to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on certain property *formerly designated and operated as a certain hospital*; providing for a certain limitation on the tax credit; authorizing the governing body of Allegany County or of a municipal corporation in Allegany County to provide, by law, for ~~certain provisions relating to the property tax~~ *the amount of the credit, eligibility criteria for the credit, regulations and procedures, and any other provision necessary to carry out the credit*; providing for the application of this Act; and generally relating to property tax credits for certain property *formerly designated and operated as a certain hospital* in Allegany County.

BY adding to

Article – Tax – Property

Section 9–302(l)

Annotated Code of Maryland

(2007 Replacement Volume and 2009 Supplement)

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

Article – Tax – Property

9–302.

(L) (1) THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:

(I) IS OWNED BY WESTERN MARYLAND HEALTH SYSTEM CORPORATION;

(II) WAS FORMERLY DESIGNATED AND OPERATED AS WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL; AND

(III) IS VACANT AS A RESULT OF HOSPITAL CONSOLIDATION AND RELOCATION APPROVED BY THE MARYLAND HEALTH CARE COMMISSION.

(2) TO ENCOURAGE THE LOCATION AND DEVELOPMENT OF BUSINESS OPERATIONS AND EXPANSION OF THE EMPLOYMENT BASE IN ALLEGANY COUNTY, THE GOVERNING BODY OF ALLEGANY COUNTY OR OF A MUNICIPAL CORPORATION IN ALLEGANY COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ANY PROPERTY THAT:

(I) WAS FORMERLY OWNED BY WESTERN MARYLAND HEALTH SYSTEM CORPORATION;

(II) WAS FORMERLY DESIGNATED AND OPERATED AS WESTERN MARYLAND HEALTH SYSTEM BRADDOCK HOSPITAL;

(III) WAS FORMERLY VACANT AS A RESULT OF HOSPITAL CONSOLIDATION AND RELOCATION APPROVED BY THE MARYLAND HEALTH CARE COMMISSION; AND

(IV) IS OWNED, MANAGED, OR OPERATED BY AN ORGANIZATION DESCRIBED IN § 501(C)(3) OR § 501(C)(6) OF THE INTERNAL REVENUE CODE.

(3) IN AUTHORIZING A CREDIT UNDER PARAGRAPH (1) OR (2) OF THIS SUBSECTION, THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(I) THE AMOUNT OF THE CREDIT; ~~AND~~

(II) ELIGIBILITY CRITERIA FOR THE CREDIT;

(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT; AND

~~(IV)~~ (IV) ANY OTHER PROVISION NECESSARY TO ADMINISTER THE CREDIT.

(4) A TAX CREDIT GRANTED UNDER THIS SUBSECTION MAY NOT BE GRANTED FOR MORE THAN 10 YEARS.

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

Approved by the Governor, May 4, 2010.