

Chapter 745

(Senate Bill 261)

AN ACT concerning

Property Tax Credit – Residential Property Damaged by Natural Disaster

FOR the purpose of altering a certain property tax credit authorized against the county or municipal corporation property tax for certain residential real property damaged by flooding to include damage caused by a natural disaster; providing for the application of this Act; and generally relating to a property tax credit for residential real property damaged by a natural disaster.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9–211
Annotated Code of Maryland
(2012 Replacement Volume and 2016 Supplement)

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

Article – Tax – Property

9–211.

The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on residential real property that the Mayor and City Council of Baltimore City or the appropriate governing body determines has suffered [flood damage or sewage] damage caused by [flood conditions] **A NATURAL DISASTER.**

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

Approved by the Governor, May 25, 2017.