

# HOUSE BILL 1186

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By: **Howard County Delegation**

Introduced and read first time: February 8, 2018

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Howard County – Property Tax Credit – Natural Disaster**

3 **Ho. Co. 09–18**

4 FOR the purpose of authorizing the governing body of Howard County to grant a property  
5 tax credit against the county property tax imposed on residential or commercial real  
6 property that has suffered damage caused by a natural disaster; making certain  
7 alterations to the county’s existing authority to provide a property tax credit for  
8 commercial property that has suffered damage caused by flood conditions; providing  
9 for the application of this Act; and generally relating to a property tax credit for real  
10 property in Howard County that has suffered damage caused by a natural disaster.

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 9–315(a)  
14 Annotated Code of Maryland  
15 (2012 Replacement Volume and 2017 Supplement)

16 BY repealing and reenacting, without amendments,  
17 Article – Tax – Property  
18 Section 9–315(b)  
19 Annotated Code of Maryland  
20 (2012 Replacement Volume and 2017 Supplement)

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

23 **Article – Tax – Property**

24 9–315.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) The governing body of Howard County may grant, by law, a property tax credit  
2 under this section against the county property tax imposed on:

3 (1) property that:

4 (i) is owned by any community association;

5 (ii) is used for community, civic, educational, library, or park  
6 purposes; and

7 (iii) is not a swimming pool, tennis court, or similar recreational  
8 facility;

9 (2) real property that is subject to the county's agricultural land  
10 preservation program;

11 (3) subject to subsections (b) and (c) of this section, real property that is  
12 new construction or an improvement to real property owned or occupied by a commercial  
13 or industrial business that:

14 (i) is currently or will be doing business in Howard County;

15 (ii) will employ at least 12 additional full-time local employees by  
16 the second year in which the credit is allowed, not including any employee filling a job  
17 created when a job function is shifted from an existing location in the State to the location  
18 of the new construction or improvement; and

19 (iii) makes a substantial investment in Howard County, which may  
20 be:

21 1. the acquisition of a building, land, or equipment that  
22 totals at least \$2,000,000; or

23 2. the creation of 10 positions with salaries greater than the  
24 current average annual wage in Howard County;

25 (4) subject to subsection (b) of this section, real property that is used as a  
26 therapeutic riding facility by a nonprofit organization that:

27 (i) is exempt from taxation under § 501(c)(3) of the Internal Revenue  
28 Code;

29 (ii) provides services to disabled individuals; and

30 (iii) has at least 85% of its clients who are disabled individuals;

31 (5) subject to subsection (b) of this section, owner-occupied residential real

1 property that is jointly owned by an individual and the Howard County Housing  
2 Commission; and

3 (6) subject to subsection (b) of this section, **RESIDENTIAL OR** commercial  
4 real property that [the governing body of Howard County determines] has suffered [flood]  
5 damage [or sewer damage] caused by [flood conditions] **A NATURAL DISASTER.**

6 (b) In establishing a tax credit under subsection (a)(3) through (6) of this section,  
7 the governing body of Howard County:

8 (1) shall develop criteria necessary to implement the credit;

9 (2) shall designate an agency to administer the credit; and

10 (3) may specify:

11 (i) the amount and duration of the credit;

12 (ii) the qualifications and application procedures for the credit; and

13 (iii) any other requirement or procedure for the granting or  
14 administration of the credit that the governing body considers appropriate.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
16 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.