

SENATE BILL 179

Q2

8lr1571

By: **Senator Guzzone**

Introduced and read first time: January 17, 2018

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 1, 2018

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credits – Real Property Used for Robotics Programs**

3 FOR the purpose of authorizing the governing body of a county or municipal corporation to
4 grant, by law, a certain property tax credit against the county or municipal
5 corporation property tax imposed on real property used ~~exclusively~~ for the purposes
6 of certain youth robotics programs in the State; authorizing the governing body of a
7 county or municipal corporation to provide, by law, for certain matters relating to
8 the tax credit; providing for the application of this Act; and generally relating to a
9 property tax credit for real property used for certain youth robotics programs in the
10 State.

11 BY adding to
12 Article – Tax – Property
13 Section 9–261
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2017 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 **9–261.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
 2 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,**
 3 **A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**
 4 **PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS USED ~~EXCLUSIVELY~~ FOR THE**
 5 **PURPOSES OF A PUBLIC SCHOOL ROBOTICS PROGRAM OR NONPROFIT ROBOTICS**
 6 **PROGRAM IN THE STATE.**

7 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
 8 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY**
 9 **LAW, FOR:**

10 **(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS**
 11 **SECTION;**

12 **(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER**
 13 **THIS SECTION; AND**

14 **(3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.**

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.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.