

SENATE BILL 122

Q2
SB 179/18 – B&T

9lr0463
CF 9lr0483

By: **Senator Guzzone**
Introduced and read first time: January 17, 2019
Assigned to: Budget and Taxation

A BILL ENTITLED

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 for the purposes of certain
6 youth robotics programs in the State; authorizing the governing body of a county or
7 municipal corporation to provide, by law, for certain matters relating to the tax
8 credit; providing for the application of this Act; and generally relating to a property
9 tax credit for real property used for youth robotics programs in the State.

10 BY adding to
11 Article – Tax – Property
12 Section 9–263
13 Annotated Code of Maryland
14 (2012 Replacement Volume and 2018 Supplement)

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

17 **Article – Tax – Property**

18 **9–263.**

19 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
20 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,**
21 **A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**
22 **PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS USED FOR THE PURPOSES OF**
23 **A PUBLIC SCHOOL ROBOTICS PROGRAM OR NONPROFIT ROBOTICS PROGRAM IN THE**
24 **STATE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



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

4 **(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS**
5 **SECTION;**

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

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

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
10 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.