

SENATE BILL 122

Q2
SB 179/18 – B&T

9lr0463
CF HB 160

By: **Senator Guzzone**

Introduced and read first time: January 17, 2019

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 8, 2019

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 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,**

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 PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION
2 PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS USED FOR THE PURPOSES OF
3 A PUBLIC SCHOOL ROBOTICS PROGRAM OR NONPROFIT ROBOTICS PROGRAM IN THE
4 STATE.

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

8 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
9 SECTION;

10 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER
11 THIS SECTION; AND

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

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
14 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.