

HOUSE BILL 539

Q3

11r1549
CF 11r0573

By: **Delegate Buckel**

Introduced and read first time: January 15, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Historic Revitalization Tax Credit – Certified Historic Structure and**
3 **Single-Family, Owner-Occupied Residence – Definitions**

4 FOR the purpose of altering the definitions of “certified historic structure” and
5 “single-family, owner-occupied residence” to include a certain structure that is
6 located on property that is owned by the Department of Natural Resources or one of
7 its units; providing for the application of this Act; and generally relating to the State
8 historic revitalization tax credit program.

9 BY repealing and reenacting, without amendments,
10 Article – State Finance and Procurement
11 Section 5A–303(a)(1), (5), (13), (17), and (20)
12 Annotated Code of Maryland
13 (2015 Replacement Volume and 2020 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – State Finance and Procurement
16 Section 5A–303(a)(6) and (29)
17 Annotated Code of Maryland
18 (2015 Replacement Volume and 2020 Supplement)

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

21 **Article – State Finance and Procurement**

22 5A–303.

23 (a) (1) In this section the following words have the meanings indicated.

24 (5) “Certified heritage area” has the meaning stated in § 13–1101 of the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Financial Institutions Article.

2 (6) (i) “Certified historic structure” means a structure that is located in
3 the State and [is]:

4 1. IS listed in the National Register of Historic Places;

5 2. IS designated as a historic property under local law and
6 determined by the Director to be eligible for listing on the National Register of Historic
7 Places;

8 3. A. IS located in a historic district listed on the National
9 Register of Historic Places or in a local historic district that the Director determines is
10 eligible for listing on the National Register of Historic Places; and

11 B. IS certified by the Director as contributing to the
12 significance of the district; [or]

13 4. IS located in a certified heritage area and certified by the
14 Maryland Heritage Areas Authority as contributing to the significance of the certified
15 heritage area; OR

16 5. A. IS LOCATED ON PROPERTY THAT IS OWNED BY
17 THE DEPARTMENT OF NATURAL RESOURCES OR ONE OF ITS UNITS;

18 B. IS OCCUPIED BY A PERSON UNDER AN AGREEMENT
19 WITH THE DEPARTMENT OF NATURAL RESOURCES UNDER WHICH THE PERSON
20 PAYS FOR REHABILITATION OF THE STRUCTURE AS A CONDITION OF OCCUPANCY;
21 AND

22 C. MEETS ONE OF THE CRITERIA LISTED UNDER ITEM 1,
23 2, 3, OR 4 OF THIS SUBPARAGRAPH OR IS ELIGIBLE TO BE LISTED IN THE NATIONAL
24 REGISTER OF HISTORIC PLACES AS DETERMINED BY THE DIRECTOR.

25 (ii) [“Certified] EXCEPT AS PROVIDED IN SUBPARAGRAPH (I)5
26 OF THIS PARAGRAPH, “CERTIFIED historic structure” does not include a structure that
27 is owned by the State, a political subdivision of the State, or the federal government.

28 (13) “Director” means the Director of the Maryland Historical Trust.

29 (17) (i) “Historic property” means a district, site, building, structure,
30 monument, or object significant to:

31 1. the prehistory or history of the State; or

1 2. the upland or underwater archeology, architecture,
2 engineering, or culture of the State.

3 (ii) “Historic property” includes related artifacts, records, and
4 remains.

5 (20) “Local historic district” means a district that the governing body of a
6 county or municipal corporation, or the Mayor and City Council of Baltimore, has
7 designated under local law as historic.

8 (29) (i) “Single-family, owner-occupied residence” means a structure or
9 a portion of a structure occupied by the owner and the owner’s immediate family as their
10 primary or secondary residence.

11 (ii) “Single-family, owner-occupied residence” includes:

12 1. a residential unit in a cooperative project owned by or
13 leased to a cooperative housing corporation and leased for exclusive occupancy to, and
14 occupied by, a member of the corporation and the member’s immediate family under a
15 proprietary lease; [or]

16 2. **A STRUCTURE THAT IS DESCRIBED UNDER**
17 **PARAGRAPH (6)(I)5 OF THIS SUBSECTION; AND**

18 3. a small commercial project.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020.