

Chapter 340

(House Bill 1180)

AN ACT concerning

Property Tax Credit – Airport Noise Zones – Eligibility

FOR the purpose of altering eligibility for a certain property tax credit against the county or municipal corporation property tax imposed on certain residential real property located within a certain airport noise zone; ~~clarifying that the governing body of a county or municipal corporation may provide, by law, for a tiered system that varies the amount and duration of the credit based on where the property is situated within the airport noise zone;~~ authorizing the governing body of a county or municipal corporation to choose to provide the tax credit only within a certain noise contour; authorizing the governing body of a county or municipal corporation to vary the amount of the credit based on where the property is situated within the airport noise zone under certain circumstances; providing for the application of this Act; and generally relating to a property tax credit for residential property situated within an airport noise zone.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–216

Annotated Code of Maryland

(2019 Replacement Volume and 2020 Supplement)

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

Article – Tax – Property

9–216.

(a) The governing body of a county or municipal corporation may grant a property tax credit under this section against the applicable county or municipal corporation property tax imposed on owner-occupied residential real property situated entirely or in part within the [75] **65** LDN noise contour as established by the airport noise zone surrounding Baltimore–Washington International Thurgood Marshall Airport that has been most recently adopted by the Maryland Aviation Administration as of the first day of the taxable year.

(B) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY CHOOSE TO PROVIDE THE TAX CREDIT UNDER SUBSECTION (A) OF THIS SECTION ONLY WITHIN A SMALLER NOISE CONTOUR THAN THE 65 LDN NOISE CONTOUR.

~~(b)~~ **(C)** The governing body of a county or of a municipal corporation may provide, by law, for:

(1) SUBJECT TO SUBSECTION (D) OF THIS SECTION, the amount and duration of the property tax credit under subsection (a) of this section, ~~INCLUDING A TIERED SYSTEM THAT VARIES THE AMOUNT OR DURATION OF THE CREDIT BASED ON WHERE THE PROPERTY IS SITUATED IN THE AIRPORT NOISE ZONE~~; and

(2) any other provision necessary to carry out the property tax credit under subsection (a) of this section.

(D) IF THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION PROVIDES THE TAX CREDIT UNDER SUBSECTION (A) OF THIS SECTION TO PROPERTY LOCATED OUTSIDE THE 75 LDN NOISE CONTOUR, THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION MAY VARY THE AMOUNT OF THE CREDIT BASED ON WHERE THE PROPERTY IS SITUATED WITHIN THE AIRPORT NOISE ZONE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.

Approved by the Governor, May 18, 2021.