

HOUSE BILL 231

Q2
HB 310/22 – W&M

3lr1058

By: **Delegates Boyce, Addison, Amprey, Attar, Bridges, Clippinger, Conaway, Edelson, Embry, R. Lewis, Rosenberg, Smith, Wells, and Young**

Introduced and read first time: January 23, 2023

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 9, 2023

CHAPTER _____

1 AN ACT concerning

2 **Baltimore City – Property Taxes – Authority to Set a Special ~~Rates~~ Rate for**
3 **Vacant and Abandoned Property**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to set a
5 special property tax ~~rates, under certain circumstances, for any class or subclass of~~
6 ~~real property that is subject to the county property tax~~ rate for certain vacant and
7 abandoned property; and generally relating to a special property tax ~~rates for classes~~
8 ~~and subclasses of real property that are subject to the county property tax~~ rate for
9 vacant and abandoned property.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 6–302
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2022 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 6–302.

19 (a) Except as otherwise provided in this section and after complying with § 6–305

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 of this subtitle, in each year after the date of finality and before the following July 1, the
 2 Mayor and City Council of Baltimore City or the governing body of each county annually
 3 shall set the tax rate for the next taxable year on all assessments of property subject to that
 4 county's property tax.

5 (b) (1) Except as provided in subsection (c) of this section[,] AND §§ 6–305 and
 6 6–306 of this subtitle [and § 6–203 of this title]:

7 (i) there shall be a single county property tax rate for all real
 8 property subject to county property tax except for operating real property described in §
 9 8–109(c) of this article; and

10 (ii) the county tax rate applicable to personal property and the
 11 operating real property described in § 8–109(c) of this article shall be no more than 2.5
 12 times the rate for real property.

13 (2) Paragraph (1) of this subsection does not affect a special rate prevailing
 14 in a taxing district or part of a county.

15 [(c) (1) Intangible personal property is subject to county property tax as
 16 otherwise provided in this title at a rate set annually, if:

17 (i) the intangible personal property has paid interest or dividends
 18 during the 12 months that precede the date of finality;

19 (ii) interest or dividends were withheld on the intangible personal
 20 property during the 12 months that precede the date of finality to avoid the tax under this
 21 subsection;

22 (iii) the intangible personal property consists of newly issued bonds,
 23 certificates of indebtedness, or evidences of debt on which interest is not in default; or

24 (iv) a stock dividend has been declared on the intangible personal
 25 property during the 12 months that precede the date of finality.

26 (2) The county tax rate for the intangible personal property is 30 cents for
 27 each \$100 of assessment.]

28 **(C) ~~IF NOT OTHERWISE PROHIBITED UNDER THIS ARTICLE, THE~~ THE**
 29 **MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY SET A SPECIAL RATES RATE**
 30 **FOR ANY CLASS OR SUBCLASS OF REAL PROPERTY THAT IS SUBJECT TO THE COUNTY**
 31 **PROPERTY TAX A VACANT LOT OR IMPROVED PROPERTY CITED AS VACANT AND**
 32 **UNFIT FOR HABITATION OR OTHER AUTHORIZED USE ON A HOUSING OR BUILDING**
 33 **VIOLATION NOTICE.**

34 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June

1 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.