

HOUSE BILL 592

Q2

0lr2724

By: **Queen Anne's County Delegation**

Introduced and read first time: February 3, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Queen Anne's County – Property Tax Credit – Foster Parent**

3 FOR the purpose of authorizing the governing body of Queen Anne's County to grant,
4 by law, a tax credit against the county property tax imposed on property owned
5 by certain individuals; authorizing the governing body of Queen Anne's County
6 to provide, by law, for eligibility and certification criteria for the credit, the
7 amount and duration of the credit, certain regulations and procedures, and any
8 other provision necessary to carry out the credit; providing for the application of
9 this Act; and generally relating to a property tax credit in Queen Anne's County
10 for property owned by certain individuals.

11 BY adding to

12 Article – Tax – Property

13 Section 9–319(e)

14 Annotated Code of Maryland

15 (2007 Replacement Volume and 2009 Supplement)

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

18 **Article – Tax – Property**

19 9–319.

20 **(E) (1) THE GOVERNING BODY OF QUEEN ANNE'S COUNTY MAY**
21 **GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST**
22 **THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS OWNED BY A**
23 **FOSTER PARENT OF A CHILD.**

24 **(2) THE GOVERNING BODY OF QUEEN ANNE'S COUNTY MAY**
25 **PROVIDE, BY LAW, FOR:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(I) ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER**
2 **THIS SUBSECTION;**

3 **(II) THE AMOUNT AND DURATION OF THE TAX CREDIT**
4 **UNDER THIS SUBSECTION;**

5 **(III) REGULATIONS AND PROCEDURES FOR THE**
6 **APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;**
7 **AND**

8 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
9 **CREDIT UNDER THIS SUBSECTION.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
12 2010.