

## Chapter 426

(House Bill 592)

AN ACT concerning

### Queen Anne's County – Property Tax Credit – Foster Parent

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

BY adding to

Article – Tax – Property

Section 9–319(e)

Annotated Code of Maryland

(2007 Replacement Volume and 2009 Supplement)

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

#### Article – Tax – Property

9–319.

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

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

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

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

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

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

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

**Approved by the Governor, May 4, 2010.**