

# SENATE BILL 752

Q2

0lr3245  
CF HB 592

---

By: **Senator Pipkin**

Introduced and read first time: February 10, 2010

Assigned to: Budget and Taxation

---

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 16, 2010

---

## CHAPTER \_\_\_\_\_

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 certain property  
5 owned by ~~certain individuals~~ a foster parent of a child; authorizing the  
6 governing body of Queen Anne's County to provide, by law, for eligibility ~~and~~  
7 ~~certification~~ criteria for the credit, the amount and duration of the credit,  
8 certain regulations and procedures, and any other provision necessary to carry  
9 out the credit; providing for the application of this Act; and generally relating to  
10 a property tax credit in Queen Anne's County for certain property owned by  
11 ~~certain individuals~~ a foster parent of a child.

12 BY adding to

13 Article – Tax – Property

14 Section 9–319(e)

15 Annotated Code of Maryland

16 (2007 Replacement Volume and 2009 Supplement)

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

19 **Article – Tax – Property**

20 9–319.

---

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

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

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

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

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

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

16           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,  
18 2010.

Approved:

\_\_\_\_\_ Governor.

\_\_\_\_\_ President of the Senate.

\_\_\_\_\_ Speaker of the House of Delegates.