

SENATE BILL 849

Q1

1lr2886
CF HB 1180

By: **Senators Lam, Beidle, Reilly, Guzzone, Elfreth, and Hester**

Introduced and read first time: February 9, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Airport Noise Zones – Eligibility**

3 FOR the purpose of altering eligibility for a certain property tax credit against the county
4 or municipal corporation property tax imposed on certain residential real property
5 located within a certain airport noise zone; clarifying that the governing body of a
6 county or municipal corporation may provide, by law, for a tiered system that varies
7 the amount and duration of the credit based on where the property is situated within
8 the airport noise zone; providing for the application of this Act; and generally relating
9 to a property tax credit for residential property situated within an airport noise zone.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–216
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2020 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 9–216.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (b) The governing body of a county or of a municipal corporation may provide, by
2 law, for:

3 (1) the amount and duration of the property tax credit under subsection (a)
4 of this section, **INCLUDING A TIERED SYSTEM THAT VARIES THE AMOUNT OR**
5 **DURATION OF THE CREDIT BASED ON WHERE THE PROPERTY IS SITUATED IN THE**
6 **AIRPORT NOISE ZONE;** and

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

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
10 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.