

SENATE BILL 849

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11r2886
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

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 18, 2021

CHAPTER _____

1 AN ACT concerning

2 **Baltimore–Washington International Thurgood Marshall Airport – Property**
3 **Tax Credit – ~~Airport Noise Zones – Eligibility~~ and Rental or Use of Motor**
4 **Vehicles**

5 FOR the purpose of altering eligibility for a certain property tax credit against the county
6 or municipal corporation property tax imposed on certain residential real property
7 located within a certain airport noise zone; ~~clarifying that the governing body of a~~
8 ~~county or municipal corporation may provide, by law, for a tiered system that varies~~
9 ~~the amount and duration of the credit based on where the property is situated within~~
10 ~~the airport noise zone;~~ authorizing the governing body of a county or municipal
11 corporation to choose to provide the tax credit only within a certain noise contour;
12 authorizing the governing body of a county or municipal corporation to vary the
13 amount of the credit based on where the property is situated within the airport noise
14 zone under certain circumstances; authorizing the Maryland Aviation
15 Administration in carrying out certain duties at a certain airport to treat certain
16 services in a certain manner and enforce certain rules and regulations within a
17 certain area; making a stylistic change; providing for the application of certain
18 provisions of this Act; and generally relating to a property tax credit for residential
19 property situated within an airport noise zone properties surrounding and activities
20 at a certain airport.

21 BY repealing and reenacting, with amendments,

22 Article – Tax – Property

23 Section 9–216

24 Annotated Code of Maryland

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.



(2019 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,

Article – Transportation

Section 5–408

Annotated Code of Maryland

(2020 Replacement Volume)

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

Article – Tax – Property

9–216.

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

(B) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY CHOOSE TO PROVIDE THE TAX CREDIT UNDER SUBSECTION (A) OF THIS SECTION ONLY WITHIN A SMALLER NOISE CONTOUR THAN THE 65 LDN NOISE CONTOUR.

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

(1) **SUBJECT TO SUBSECTION (D) OF THIS SECTION,** the amount and duration of the property tax credit under subsection (a) of this section, ~~INCLUDING A TIERED SYSTEM THAT VARIES THE AMOUNT OR DURATION OF THE CREDIT BASED ON WHERE THE PROPERTY IS SITUATED IN THE AIRPORT NOISE ZONE;~~ and

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

(D) IF THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION PROVIDES THE TAX CREDIT UNDER SUBSECTION (A) OF THIS SECTION TO PROPERTY LOCATED OUTSIDE THE 75 LDN NOISE CONTOUR, THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION MAY VARY THE AMOUNT OF THE CREDIT BASED ON WHERE THE PROPERTY IS SITUATED WITHIN THE AIRPORT NOISE ZONE.

1 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
2 as follows:

3 **Article – Transportation**

4 5–408.

5 (a) In its operation of an airport, airport facility, or air navigation facility owned
6 or controlled by this State, the Administration, with the approval of the Secretary and
7 subject to the direction of the Commission, may contract, lease, or otherwise arrange with
8 any person to:

9 (1) Provide the person with services furnished by the Administration or its
10 agents at the airport or facility; or

11 (2) Grant to the person the privilege of:

12 (i) Using or improving for commercial purposes any part of the
13 airport or facility; or

14 (ii) Supplying services, facilities, goods, commodities, or other things
15 at the airport or facility.

16 (b) (1) For the privileges granted, the Administration may establish any terms
17 and conditions and fix any charges, rentals, or fees that:

18 (i) Are reasonable and uniform for the same class of privilege or
19 service;

20 (ii) Are established with due regard to the property and
21 improvements used and the expenses of operation to this State; and

22 (iii) Do not deprive the public of its rightful, equal, and uniform use
23 of any part of the airport or facility.

24 (2) The Administration shall monitor the charges, fees, or prices of any
25 goods or services offered to the public by persons granted the privilege under this section.
26 Every contract, lease, or other arrangement shall provide that charges, fees, or prices:

27 (i) May not be increased without the prior approval of the
28 Administration; and

29 (ii) Are to be reasonable. In determining reasonableness the
30 Administration shall consider the charges, fees, or prices for the same goods or services at
31 comparable airports.

32 (3) The Administration shall:

1 (i) Monitor the employment practices under Title 20, Subtitle 6 of
 2 the State Government Article of persons granted privileges under this section; and

3 (ii) Refer for investigation all alleged violations of § 20–606 of the
 4 State Government Article to the Commission on Civil Rights, the Equal Employment
 5 Opportunity Commission, or any appropriate State or federal administrative body.

6 (c) (1) In this subsection, “commercial activity” means the sale,
 7 merchandising, marketing, or promotion of any goods or services.

8 (2) Commercial activity is [permitted] ALLOWED at an airport operated by
 9 the Administration only when expressly authorized by and in a manner prescribed by the
 10 Administration.

11 (D) IN CARRYING OUT ITS POWERS AND DUTIES UNDER THIS SECTION AT
 12 BALTIMORE–WASHINGTON INTERNATIONAL THURGOOD MARSHALL AIRPORT
 13 WITH RESPECT TO THE OFFER FOR RENTAL OR USE OF A MOTOR VEHICLE BY A
 14 RENTAL VEHICLE COMPANY, AS DEFINED IN § 18–108 OF THIS ARTICLE, OR A
 15 PEER–TO–PEER CAR SHARING PROGRAM, AS DEFINED IN § 19–520 OF THE
 16 INSURANCE ARTICLE, THE ADMINISTRATION MAY:

17 (1) TREAT LIKE SERVICES AS BEING OF THE SAME CLASS; AND

18 (2) ENFORCE RULES AND REGULATIONS ON THE COMMERCIAL
 19 ACTIVITY DESCRIBED IN THIS SUBSECTION WITHIN A 7–MILE RADIUS OF THE MAIN
 20 TERMINAL.

21 SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act ~~shall~~
 22 ~~take effect June 1, 2021, and~~ shall be applicable to all taxable years beginning after June
 23 30, 2021.

24 SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect June
 25 1, 2021.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.