

# SENATE BILL 189

Q2

8lr1290  
CF 8lr1783

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By: **Senators Ferguson, Conway, McFadden, Nathan–Pulliam, and Robinson**  
Introduced and read first time: January 17, 2018  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax Credit – Low–Income Employees**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to grant, by  
4 law, a certain property tax credit against the property tax imposed on certain  
5 dwellings in Baltimore City that are owned by certain employees of Baltimore City  
6 under certain circumstances; providing that the credit may not exceed a certain  
7 amount; authorizing the Mayor and City Council of Baltimore City to provide, by  
8 law, for certain matters relating to the tax credit; defining certain terms; providing  
9 for the application of this Act; and generally relating to a property tax credit for  
10 certain low–income employees of Baltimore City.

11 BY adding to  
12 Article – Tax – Property  
13 Section 9–304(k)  
14 Annotated Code of Maryland  
15 (2012 Replacement Volume and 2017 Supplement)

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

18 **Article – Tax – Property**

19 9–304.

20 **(K) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**  
21 **MEANINGS INDICATED.**

22 **(II) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS**  
23 **TITLE.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 (III) "LOW-INCOME EMPLOYEE" MEANS AN INDIVIDUAL WHO:

2 1. IS EMPLOYED FULL-TIME BY BALTIMORE CITY;

3 2. IS AMONG THE 25% LOWEST-PAID FULL-TIME  
4 BALTIMORE CITY EMPLOYEES; AND

5 3. OWNS A DWELLING LOCATED IN BALTIMORE CITY.

6 (2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY  
7 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE  
8 COUNTY PROPERTY TAX IMPOSED ON A DWELLING LOCATED IN BALTIMORE CITY  
9 THAT IS OWNED BY A LOW-INCOME EMPLOYEE IF THE LOW-INCOME EMPLOYEE IS  
10 OTHERWISE ELIGIBLE FOR THE CREDIT AUTHORIZED UNDER § 9-105 OF THIS TITLE.

11 (3) IN ANY TAXABLE YEAR, THE CREDIT UNDER THIS SECTION MAY  
12 NOT EXCEED THE LESSER OF:

13 (I) \$2,500 PER DWELLING; OR

14 (II) THE AMOUNT OF PROPERTY TAX IMPOSED ON THE  
15 DWELLING.

16 (4) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY  
17 ESTABLISH, BY LAW:

18 (I) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE  
19 AMOUNT AND APPLICATION OF THE CREDIT UNDER THIS SECTION;

20 (II) THE DURATION OF THE CREDIT;

21 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR THE  
22 LOW-INCOME EMPLOYEE TO QUALIFY FOR THE CREDIT;

23 (IV) REGULATIONS AND PROCEDURES FOR THE APPLICATION  
24 AND UNIFORM PROCESSING OF REQUESTS FOR THE CREDIT UNDER THIS  
25 SUBSECTION; AND

26 (V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS  
27 SUBSECTION.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
29 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.