

Office of the County Auditor
Auditor's Analysis

Council Bill No. 54-2021

Introduced: July 6, 2021

Auditor: Melanie A. Bishop

Fiscal Impact:

There is no fiscal impact as a result of this legislation. This legislation is limited to making technical corrections to state law references in the Howard County Code.

Purpose:

The purpose of this legislation is to correct state law references regarding property tax credits in the Howard County Code, Section 20.208 – Taxes, Charges and Fees – Personal property tax; exemption for qualified data center personal property.

Other Comments:

Our Office reviewed the following proposed revisions to references to the Annotated Code of Maryland and have confirmed the changes are applicable to Section 20.208 of the County Code.

- Section 20.208(b)(1)
 - Removed: Section 7-246, Tax – Property Article – Interest in Property at Laurel Park racing facility site or Pimlico racing facility site
 - Replaced with: Section 7-248, Tax – Property Article – Qualified Data Center Personal Property

- Section 20.208(b)(2)
 - Removed: Section 11-236, Tax – General – Construction material for Laurel Park racing facility site or Pimlico site.
 - Replaced with: Section 11-239, Tax – General – Qualified data center personal property