



Howard County Government

CB6-2017

Primary Information

Title: AN ACT clarifying the definition of eligible property; clarifying certain qualified expenses for purposes of qualifying to receive the tax credit; clarifying the process to receive the tax credit; removing certain obsolete provisions; making certain technical corrections; defining certain terms, and generally related to the tax credit for the restoration and rehabilitation of historic or heritage properties.

Short Title: AN ACT clarifying the general provisions related to the tax credit for the restoration and rehabilitation of historic or heritage properties.

Category: Financial

Primary Sponsors: The Chairperson at the request of the County Executive

Secondary Sponsors:

Status: Passed as Amended

Date Signed: 2/9/2017

Date Enacted:

Date Vetoed:

Date Veto Overridden:

Amendments

Amendment 1

Amendment Date: 02/06/2017

Legislative Day: 2

Comments: (This amendment clarifies certain terms, clarifies the process when you need a pre-approval determination; sets forth that pre-approval determinations shall be consistent with certain federal guidelines, clarifies the process in the event of an emergency, and makes technical corrections.)



Howard County Government

CB6-2017

Amendment 1 to Council Bill No. 6-2017

BY: The Chairperson at the Legislative Day No. 2

request of the County Executive Date: February 6, 2017

Amendment No. 1

(This amendment clarifies certain terms, clarifies the process when you need a pre-approval determination; sets forth that pre-approval determinations shall be consistent with certain federal guidelines, clarifies the process in the event of an emergency, and makes technical corrections.)

On page 1, in line 27, after “undergone”, insert “significant”.

On page 2, in line 3, strike “certificate of eligibility” and substitute “tax credit under this section”.

On page 2, in line 11, strike “upon which the application for the tax credit is based” and substitute “that results from the improvement, restoration, or rehabilitation of eligible property”.

On page 2, in line 16, strike “, which results in an increased assessment”.

On page 2, after line 21, insert:

“(ii) a. Prior to the expenditure of qualified expenses, the owner obtains a pre-approval determination from the Commission that the proposed improvements, restoration, and rehabilitation are in accord with the U.S. Secretary of Interior Standards and Guidelines on Rehabilitation of Historic Structures.

b. In the case of an emergency application due to flood, fire, or natural disaster, the Commission may issue a pre-approval determination after the expenditure of qualified expenses if the Commission determines that the work requiring the Certification was done in accordance with Title 6, Subtitle 6 of this Code and is in accord with the U.S. Secretary of Interior Standards and Guidelines on The Rehabilitation of Historic Structures.”.

On page 2, in line 22, strike “(ii)” and substitute “(iii)”.

On page 2, in line 26, strike “(iii)” and substitute “(iv)”.

On page 2, in line 28, after “accompanied by”, insert “the pre-approval determination, itemized receipts documenting the qualified expenses, and”.

On page 2, in line 30, strike “(iv)” and substitute “(v)”.

On page 3, strike lines 23 through 6 inclusive and in their entirety.

On page 3, in line 27, strike “([[ii]]iii)” and substitute “(ii)”.



Motions on Amendment

Motion to Approve

Motion Date: 2/6/2017

Final Action: Passed

Moved By : Jon Weinstein

Seconded By : Calvin Ball

Name	District	Vote
Calvin Ball	2	Yes
Jen Terrasa	3	Yes
Mary Kay Sigaty	4	Yes
Greg Fox	5	Yes
Jon Weinstein	1	Yes

Motions/Votes On Legislation

Motion to Approve

Motion Date: 2/6/2017

Final Action: Passed as Amended

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Jen Terrasa	3	Yes
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Documents

[CB6-2017](#) - As Introduced

[Administrative Testimony](#) - Supporting Documents

[Public Hearing Testimony](#) - Supporting Documents



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[Amendment 1](#) - Amendments

[Enrolled CB6-2017](#) - Supporting Documents

[CB6-2017](#) - Final (Amended)

[CB6-2017public](#) - Supporting Documents