

Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 12

### Bill No. 70 -2017

Introduced by: The Chairperson at the request of the County Executive  
and Jon Weinstein

AN ACT establishing a personal property tax exemption for property of a business located in a historic district or a National Register District, under certain conditions; providing for an application procedure and administration of the exemption; and generally relating to personal property tax exemptions.

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Introduced and read first time \_\_\_\_\_, 2017. Ordered posted and hearing scheduled.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing on \_\_\_\_\_, 2017.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

This Bill was read the third time on \_\_\_\_\_, 2017 and Passed \_\_\_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_ day of \_\_\_\_\_, 2017 at \_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive \_\_\_\_\_, 2017

\_\_\_\_\_  
Allan H. Kittleman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland that the Howard  
2 County Code is amended as follows:

3  
4 *By adding Title 20 “Taxes, Charges, and Fees”*  
5 *Section 20.207 “Personal property tax; exemption for personal property of business*  
6 *located in a historic district.”*

7  
8 **Title 20. Taxes, Charges, and Fees.**

9 **Subtitle 2. Personal Property Tax.**

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11 **SECTION 20.207. PERSONAL PROPERTY TAX; EXEMPTION FOR PERSONAL PROPERTY OF**  
12 **BUSINESS LOCATED IN A HISTORIC DISTRICT.**

13 (A) *AUTHORITY.* THIS ACT IS AUTHORIZED UNDER SECTION 7-521 OF THE TAX-PROPERTY ARTICLE,  
14 ANNOTATED CODE OF MARYLAND, WHICH AUTHORIZES A COUNTY TO GRANT AN EXEMPTION FROM  
15 THE COUNTY PERSONAL PROPERTY TAX IMPOSED ON CERTAIN BUSINESSES LOCATED IN LOCAL  
16 HISTORIC DISTRICTS OR A NATIONAL REGISTER DISTRICT.

17 (B) *DEFINITIONS.* THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:

18 (1) *LOCAL HISTORIC DISTRICT* MEANS A DISTRICT THAT THE GOVERNING BODY OF HOWARD  
19 COUNTY HAS DESIGNATED UNDER LOCAL LAW.

20 (C) *EXEMPTION FROM PROPERTY TAX:* ALL MACHINERY, EQUIPMENT, MATERIALS, AND SUPPLIES  
21 THAT IS OWNED OR LEASED BY A BUSINESS ENTITY IS SUBJECT TO AN EXEMPTION FROM THE  
22 COUNTY'S PERSONAL PROPERTY TAX IF THE BUSINESS ENTITY IS LOCATED IN A LOCAL HISTORIC  
23 DISTRICT OR NATIONAL REGISTER DISTRICT.

24 (D) *ADMINISTRATION.* APPLICATIONS FOR THE TAX CREDIT SHALL BE FILED WITH THE STATE  
25 DEPARTMENT OF ASSESSMENTS AND TAXATION, UNDER REGULATIONS ADOPTED BY THAT  
26 DEPARTMENT.

27  
28 **Section 2. *And Be It Further Enacted*** by the County Council of Howard County, Maryland that  
29 *exemptions authorized by this Act shall remain effective through the taxable year ending June 30,*  
30 *2022 and, at the end of that period, with no further action required by the County Council, this*  
31 *Act shall be abrogated and of no further force and effect.*

1

2 ***Section 3. And Be It Further Enacted*** by the County Council of Howard County, Maryland that  
3 *this Act shall become effective 61 days after its enactment.*