

Introduced 9/5/17
 Public Hearing 9/18/17
 Council Action 10/2/17
 Executive Action 10/5/17
 Effective Date 12/5/17

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.

Introduced and read first time September 5, 2017. Ordered posted and hearing scheduled.
 By order Jessica Feldmark
 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 September 18, 2017.
 By order Jessica Feldmark
 Jessica Feldmark, Administrator

This Bill was read the third time on October 2, 2017 and Passed ✓, Passed with amendments ✓, Failed _____.
 By order Jessica Feldmark
 Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 4th day of October, 2017 at 1 a.m./p.m.
 By order Jessica Feldmark
 Jessica Feldmark, Administrator

Approved Vetoed by the County Executive Oct 5, 2017
Allan H. Kittleman
 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.**

10
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~~ EXEMPTION SHALL BE FILED WITH THE
25 STATE DEPARTMENT OF ASSESSMENTS AND TAXATION, UNDER REGULATIONS ADOPTED BY THAT
26 DEPARTMENT.

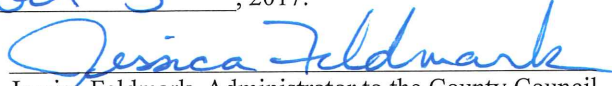
27
28 **Section 2. And Be It Further Enacted** by the County Council of Howard County, Maryland that
29 exemptions authorized by this Act shall remain effective through the taxable year ending June 30,
30 2022 and, at the end of that period, with no further action required by the County Council, this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

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on October 5, 2017.



Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2017.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2017.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2017.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2017.

Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on _____, 2017.

Jessica Feldmark, Administrator to the County Council

Amendment 1 to Council Bill No. 70-2017

BY: Chairperson at the request
of the County Executive

Legislative Day No. 13
Date: October 2, 2017

Amendment No. 1

(This amendment makes a technical correction to refer to the property tax exemption instead of a tax credit.)

- 1 On page 1, in line 24, strike "TAX CREDIT" and substitute "EXEMPTION".

ADOPTED 10/2/17
FAILED _____
SIGNATURE Jessica Feldman

Introduced _____
Public Hearing _____
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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

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27
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31 *Act shall be abrogated and of no further force and effect.*