

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council of Howard County, Maryland

2018 Legislative Session

Legislative Day No. 3

Bill No. 15 -2018

Introduced by: The Chairperson at the request of the County Executive

AN ACT to correct the year for which the tax credit established by Council Bill No. 7-2018 will apply; and generally relating to the tax credit for certain public safety officers.

Introduced and read first time _____, 2018. 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 Charter, the Bill was read for a second time at a public hearing on _____, 2018.

By order _____
Jessica Feldmark, Administrator

This Bill was read the third time on _____, 2018 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 _____, 2018 at ___ a.m./p.m.

By order _____
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive _____, 2018

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 **WHEREAS**, Council Bill No. 7-2018 (CB 7) was passed by the County Council on February
2 5, 2018, signed by the County Executive on February 8, 2018 and is effective on April 10, 2018; and

3
4 **WHEREAS**, CB 7 provides a tax credit against County real property taxes owed by certain
5 public safety officers; and

6
7 **WHEREAS**, since the passage of CB 7, it has come to the attention of the Department of
8 County Administration that, in order for the credit to apply on July 1, 2018, the reference to “tax
9 year” needs to be amended; and

10
11 **WHEREAS**, the purpose of this Act is to correct the reference to “tax year” so that the credit
12 can go into effect for the tax year that begins on July 1, 2018.

13
14 **NOW, THEREFORE,**

15
16 *Section 1. Be It Enacted by the County Council of Howard County, Maryland, that the Howard*
17 *County Code is amended as follows:*

18 *By amending subsection (e) of Section 129F “Property tax credit for real property owned by*
19 *certain public safety officers”, as enacted by Council Bill No. 7-2018, effective April 10, 2018.*

20
21 **Title 20. Taxes, Charges, and Fees.**

22 **Subtitle 1. Real Property Tax; Administration, Credits, And Enforcement.**

23 **Part III. State-Authorized Howard County Tax Credits.**

24
25 **Section 20.129F. Property tax credit for real property owned by certain public safety**
26 **officers.**

27 (e) *Amount of Credit:*

28 (1) Subject to the conditions in this Section, the tax credit may be granted in an amount of up
29 to \$2,500 per dwelling, but not to exceed the amount of the tax on the property.

30 (2) The public safety officer shall receive:

31 (i) ~~[[In tax year 2019]]~~ FOR THE TAXABLE YEAR BEGINNING JULY 1, 2018 AND ENDING
32 JUNE 30, 2019, 50% of the tax credit authorized by this Section; and

33 (ii) ~~[[In tax year 2020 and beyond]]~~ FOR EACH TAXABLE YEAR THEREAFTER, 100% of the
34 tax credit authorized by this Section.

1

2 ***Section 2. 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.*