

Introduced	<u>7-6-2021</u>
Public Hearing	<u>7-21-2021</u>
Council Action	<u>7-28-2021</u>
Executive Action	<u>7-28-2021</u>
Effective Date	<u>9-27-2021</u>

**County Council of Howard County, Maryland**

2021 Legislative Session

Legislative Day No. 12

Bill No. 54-2021

Introduced by the Chairperson at the request of the County Executive


AN ACT correcting state law references in a property tax credit; and generally relating to technical corrections to the Howard County Code.

Introduced and read first time July 6, 2021. Ordered posted and hearing scheduled.  
 By order Michelle Harrod  
 Michelle Harrod, 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 July 21, 2021.  
 By order Michelle Harrod  
 Michelle Harrod, Administrator

This Bill was read the third time on July 28, 2021 and Passed  Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.  
 By order Michelle Harrod  
 Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 28 day of July, 2021 at 4<sup>00</sup> a.m./p.m.  
 By order Michelle Harrod  
 Michelle Harrod, Administrator

Approved/Vetoed by the County Executive July 28, 2021  
  
 Calvin Ball, 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**  
2 **Howard County Code is amended as follows:**

3 **By amending:**

4 **Subsections (a) and (b) of Section 20.208 “Personal property tax;**  
5 **exemption for qualified data center personal property”**

6

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

8 **Subtitle 2. Personal Property Tax.**

9

10 **Section 20.208. Personal property tax; exemption for qualified data center personal**  
11 **property.**

12 (a) *Authority.* This Act is authorized under ~~[[section 7-246 of the tax—property~~  
13 ~~article]]SECTION 7-248 OF THE TAX-PROPERTY ARTICLE of the Annotated Code of~~  
14 ~~Maryland, which authorizes a County to reduce or eliminate, by law, the percentage of~~  
15 ~~the assessment of any qualified data center personal property used in a qualified data~~  
16 ~~center that is subject to the County property tax that qualifies under this section.~~

17 (b) *Definitions.* in this section, the following terms shall have the meanings indicated:

18 (1) *Qualified data center* shall have the meaning stated in ~~[[section 11-236 of the~~  
19 ~~tax—general article]]SECTION 11-239 OF THE TAX-GENERAL ARTICLE of the~~  
20 ~~Annotated Code of Maryland.~~

21 (2) *Qualified data center personal property* shall have the meaning stated in ~~[[section~~  
22 ~~11-236 of the tax—general article]] SECTION 11-239 OF THE TAX-GENERAL~~  
23 ~~ARTICLE of the Annotated Code of Maryland.~~

24

25 **Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland, that**  
26 **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 July 28, 2021.

Michelle Harrod  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, 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 \_\_\_\_\_, 2021.

\_\_\_\_\_  
Michelle Harrod, Administrator to the County Council

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Bill No. 54-2021**

Introduced: July 6, 2021

Auditor: Melanie A. Bishop

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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