

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 19-0456

Introduced by: Councilmembers Costello, Henry, Middleton, Stokes
Introduced and read first time: October 7, 2019
Assigned to: Taxation, Finance and Economic Development Committee

Committee Report: Favorable
Council action: Adopted
Read second time: October 28, 2019

AN ORDINANCE CONCERNING

High-Performance Newly Constructed Dwellings – Clarification

FOR the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

BY repealing and re-ordaining, with amendments

Article 28 - Taxes
Section(s) 10-18.1(c)
Baltimore City Code
(Edition 2000)

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the Laws of Baltimore City read as follows:

Baltimore City Code

Article 28. Taxes

Subtitle 10. Credits

§ 10.18.1. High-performance newly constructed dwellings.

(c) Qualifications.

The owner of a high-performance newly constructed dwelling may qualify for the tax credit authorized by this section by:

- (1) purchasing a high-performance newly constructed dwelling;
- (2) occupying that dwelling as his or her principal residence;
- (3) filing an application for the credit either:

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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- 1 (i) within 90 days after settling on the purchase of the dwelling; or
- 2 (ii) [within 90 days of the enactment of this ordinance] if settlement on the
- 3 purchase of the dwelling occurred after July 1, 2018, NO LATER THAN
- 4 FEBRUARY 29, 2020;
- 5 (4) for each taxable year for which the credit is sought, filing a state income tax
- 6 return as a resident of Baltimore City;
- 7 (5) satisfying all other conditions imposed by the regulations of the Director of
- 8 Finance; and
- 9 (6) not currently receiving the credit authorized by § 10-5 of this subtitle {"Newly
- 10 constructed dwellings"}.

11 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
12 are not law and may not be considered to have been enacted as a part of this or any prior
13 Ordinance.

14 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it is
15 enacted.

Certified as duly passed this _____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City