

**CITY OF BALTIMORE
COUNCIL BILL 19-0456
(First Reader)**

Introduced by: Councilmembers Costello, Henry, Middleton, Stokes

Introduced and read first time: October 7, 2019

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Housing and Community Development, Baltimore Development Corporation, Department of Planning, Department of Finance, Board of Estimates

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **High-Performance Newly Constructed Dwellings – Clarification**

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

5 BY repealing and re-ordaining, with amendments

6 Article 28 - Taxes

7 Section(s) 10-18.1(c)

8 Baltimore City Code

9 (Edition 2000)

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

12 **Baltimore City Code**

13 **Article 28. Taxes**

14 **Subtitle 10. Credits**

15 **§ 10.18.1. High-performance newly constructed dwellings.**

16 (c) *Qualifications.*

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

19 (1) purchasing a high-performance newly constructed dwelling;

20 (2) occupying that dwelling as his or her principal residence;

21 (3) filing an application for the credit either:

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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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.