

**CITY OF BALTIMORE
COUNCIL BILL 16-0726
(First Reader)**

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: August 15, 2016
Assigned to: Taxation, Finance and Economic Development Committee

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

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Portable Homestead Tax Credit – Extending Coverage**

3 FOR the purpose of extending the Portable Homestead Tax Credit to include otherwise qualified
4 homeowners who also receive a Targeted Homeowner’s Tax Credit; providing for a special
5 effective date; providing for the application of this Ordinance; providing for the automatic
6 termination of the Portable Homestead Tax Credit under certain circumstances; and generally
7 relating to property tax credits.

8 BY authority of
9 Tax-Property Article
10 Section 9-304(g)
11 Annotated Code of Maryland
12 (As amended by Chapter 68, Acts of 2015)

13 BY repealing and reordaining, with amendments
14 Article 28 - Taxes
15 Section(s) 10-1.1(f)
16 Baltimore City Code
17 (Edition 2000)

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

20 **Baltimore City Code**

21 **Article 28. Taxes**

22 **Subtitle 10. Credits**

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

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1 **§ 10-1.1. Portable homestead.**

2 (f) *Duplication of credits not allowed; EXCEPTION.*

3 In any year in which a homeowner receives a credit under this section, the homeowner
4 may not receive:

5 (1) the local portion of the credit under State Tax-Property Article, § 9–105
6 {“Homestead tax credit”}; or

7 (2) EXCEPT FOR THE TARGETED HOMEOWNER’S TAX CREDIT PROVIDED UNDER
8 § 10-16 OF THIS SUBTITLE, any other property tax credit provided by the City.

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

12 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect when it is
13 enacted, applicable to all taxable years beginning after June 30, 2016. However, if the
14 termination provision specified in Section 3 of Chapter 623, Acts of the General Assembly 2014,
15 takes effect, City Code Article 28, § 10-1.1 (as enacted by Ordinance 14-303 and amended by
16 this Ordinance) shall be abrogated and of no further force and effect.