



Legislation Text

File #: 19-0456, Version: 0

**Explanation:** Capitals indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

\* **Warning:** This is an unofficial, introductory copy of the bill.  
The official copy considered by the City Council is the first reader copy.

**Introductory\***

**City of Baltimore  
Council Bill**

Introduced by: Councilmember Costello

A Bill Entitled

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:

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

**Section 2. And be it further ordained,** That the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

**Section 3. And be it further ordained,** That this Ordinance takes effect on the date it is enacted.