



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-ordinating, 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.