

CHAPTER 749

(House Bill 365)

AN ACT concerning

Property Tax Credits - Solar Energy

FOR the purpose of expanding the authority of the counties and cities to allow property tax credits for certain solar energy heating and cooling equipment.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 12F-5
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

12F-5.

The governing body of Baltimore City, any county, or any city within a county, by ordinance or resolution enacted under its usual procedure, may provide for tax credits against any local real property taxes levied on residential or nonresidential buildings or other structures for using solar energy [heating or cooling units] EQUIPMENT for heating or cooling the buildings or other structures, OR FOR PROVIDING HOT WATER FOR USE WITHIN THE BUILDINGS OR OTHER STRUCTURES. The amount of any credit provided for in accordance with this section, the duration for which it is to apply up to a maximum of three years, the definitions of solar energy [heating units and solar energy cooling units] EQUIPMENT, and all other specifics pertaining to the tax credit shall be as the county, Baltimore City, or other city deems appropriate and provides for in the ordinance or resolution.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 27, 1980.