

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

9-314.

(a) (1) The governing body of Harford County may grant, by law, a property tax credit under this section against the county property tax imposed on:

(x) subject to the condition established under paragraph (4) of this subsection, owner-occupied residential real property that:

1. was completed on or before June 30, 1988;

2. whose structural boundaries are within [500] 1,000 feet of a refuse disposal system for which an active permit has been issued to the Harford County government under § 9-204 of the Environment Article; and

3. is determined by the governing body of Harford County to have been adversely impacted by its proximity to the refuse disposal system;

(4) (i) In this paragraph, "environmental surcharges" means tipping fees that:

1. are paid to the county by the user of a refuse disposal system; and

2. have been set at a specific amount per ton of refuse that is deposited at the site of the disposal system.

(ii) A property tax credit may not be granted under paragraph (1)(x) of this subsection unless the governing body of Harford County approves the use of environmental surcharges to offset the total amount of the property tax credits granted.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2007, and shall be applicable to all taxable years beginning after June 30, 2007.

Approved by the Governor, April 24, 2007.