

Annotated Code of Maryland
(2004 Replacement Volume and 2006 Supplement)

BY adding to

Article - Tax - General
Section 10-207(x)
Annotated Code of Maryland
(2004 Replacement Volume and 2006 Supplement)

BY adding to

Article - Tax - Property
Section 7-308
Annotated Code of Maryland
(2001 Replacement Volume and 2006 Supplement)

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

Article - Tax - General

10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(X) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES AN AMOUNT RECEIVED AS A GRANT UNDER THE SOLAR ENERGY GRANT PROGRAM UNDER § 9-2007 OF THE STATE GOVERNMENT ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

7-308.

(A) IN THIS SECTION, "DWELLING" HAS THE MEANING STATED IN § 9-105 OF THIS ARTICLE.

(B) REAL PROPERTY IS NOT SUBJECT TO THE STATE PROPERTY TAX IF THE PROPERTY IS A SOLAR ENERGY DEVICE INSTALLED TO HEAT OR COOL A DWELLING, GENERATE ELECTRICITY TO BE USED IN THE DWELLING, OR PROVIDE HOT WATER FOR USE IN THE DWELLING.