

Expedited Bill No. 28-11  
Concerning: Property Tax Credit -  
Renewable Energy - Amendments  
Revised: 11/8/2011 Draft No. 3  
Introduced: September 20, 2011  
Enacted: November 8, 2011  
Executive: November 21, 2011  
Effective: November 21, 2011  
Sunset Date: None  
Ch. 20, Laws of Mont. Co. 2011

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: Council Vice President Berliner and Councilmembers Leventhal, Floreen, and Riemer,  
Council President Ervin, and Councilmember Elrich

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**AN EXPEDITED ACT to:**

- (1) suspend the property tax credit for solar or geothermal energy devices;
- (2) clarify that a property owner must own a solar or geothermal energy device or energy conservation device to be eligible to receive a property tax credit; and
- (3) generally amend County law related to the renewable energy property tax credit.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-18R

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

1           **Sec. 1. Section 52-18R is amended as follows:**

2   **52-18R. Property tax credit — renewable energy.**

3   \*       \*       \*

4           (b) *Credit.* As authorized by § 9-203 of the Tax-Property Article, an  
5           individual who owns and occupies a single-family home that uses a  
6           solar or geothermal energy device or an energy conservation device  
7           may receive a credit against the County property tax. An individual  
8           must only receive a credit for a device that the individual owns.

9   \*       \*       \*

10          (g) *Applicability.* The credit authorized by this Section applies to any tax  
11          year beginning after June 30, 2008. However, the Director must not  
12          grant a credit for a solar or geothermal energy device for any application  
13          received after [[September 20]] November 8, 2011, unless an  
14          individual:

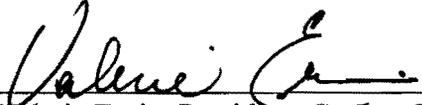
15               (1) enters into a contract for eligible costs on or before [[September  
16               20]] November 8, 2011; and

17               (2) applies for the credit on or before [[September 20]] November 8,  
18               2012.

19           **Sec. 2. Expedited Effective Date.**

20           The Council declares that this Act is necessary for the immediate protection of  
21   the public interest. This Act takes effect on the date when it becomes law.

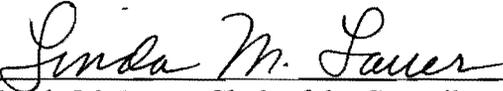
22 *Approved:*

23  11/9/2011  
Valerie Ervin, President, County Council Date

24 *Approved:*

25  11/21/11  
Isiah Leggett, County Executive Date

26 *This is a correct copy of Council action.*

27  11/22/2011  
Linda M. Lauer, Clerk of the Council Date