
By: Delegates Rosenberg and C. Mitchell

Introduced and read first time: February 2, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit for Renovations to Commercial Buildings to Provide**
3 **State-of-the-Art Communications and Utility Systems**

4 FOR the purpose of authorizing the Mayor and City Council of Baltimore City and the
5 governing body of a county or municipal corporation to grant, by law, a tax credit
6 against the county or municipal corporation property tax imposed on certain real
7 property to which certain renovations have been made to meet certain
8 communications and utility standards for accommodating advanced computer and
9 telecommunications systems; providing for calculation of the amount of the credit;
10 requiring certain review and approval of the plans for and implementation of
11 renovations to qualify for the tax credit; and generally relating to authorization for
12 a property tax credit for certain renovations to meet certain communications and
13 utility standards for accommodating advanced computer and telecommunications
14 systems.

15 BY adding to

16 Article - Tax - Property
17 Section 9-227
18 Annotated Code of Maryland
19 (1994 Replacement Volume and 1995 Supplement)

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

22 **Article - Tax - Property**

23 9-227.

24 (A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
25 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY
26 LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION
27 PROPERTY TAX IMPOSED ON A COMMERCIAL BUILDING LOCATED IN AN ELIGIBLE
28 AREA TO WHICH QUALIFYING RENOVATIONS HAVE BEEN MADE TO MEET
29 STATE-OF-THE-ART COMMUNICATIONS AND UTILITY STANDARDS FOR
30 ACCOMMODATING ADVANCED COMPUTER AND TELECOMMUNICATIONS SYSTEMS,
31 INCLUDING FIBER-OPTIC CABLE, EMERGENCY ELECTRICAL CAPACITY, AND
32 EMERGENCY BACKUP POWER.

1 (B) FOR ANY TAXABLE YEAR, THE AMOUNT OF A PROPERTY TAX CREDIT
2 GRANTED UNDER THIS SECTION MAY NOT EXCEED THE LESSER OF:

3 (1) 10% OF THE COST OF RENOVATIONS TO A COMMERCIAL BUILDING
4 TO MEET STATE-OF-THE-ART COMMUNICATION AND UTILITY STANDARDS FOR
5 ACCOMMODATING ADVANCED COMPUTER AND TELECOMMUNICATIONS
6 EQUIPMENT, INCLUDING FIBER-OPTIC CABLE, EMERGENCY ELECTRICAL CAPACITY,
7 AND EMERGENCY BACKUP POWER; OR

8 (2) THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
9 OTHERWISE DUE FOR THAT TAXABLE YEAR.

10 (C) A TAX CREDIT GRANTED UNDER THIS SECTION MAY NOT BE GRANTED
11 FOR MORE THAN 10 YEARS.

12 (D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
13 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY DESIGNATE
14 AN AREA WITHIN THE COUNTY OR MUNICIPAL CORPORATION AS AN AREA
15 ELIGIBLE FOR THE TAX CREDIT UNDER THIS SECTION IF THE AREA IS ELIGIBLE FOR
16 DESIGNATION AS A DESIGNATED NEIGHBORHOOD UNDER THE NEIGHBORHOOD
17 BUSINESS DEVELOPMENT PROGRAM CREATED UNDER ARTICLE 83B, §§ 2-1301
18 THROUGH 2-1308 OF THE CODE.

19 (E) A PROPERTY TAX CREDIT MAY NOT BE GRANTED UNDER THIS SECTION
20 UNLESS A REGISTERED COMMUNICATIONS DISTRIBUTION DESIGNER, ON BEHALF
21 OF THE COUNTY OR MUNICIPAL CORPORATION:

22 (1) BEFORE CONSTRUCTION COMMENCES, REVIEWS AND APPROVES
23 THE PLANS FOR THE RENOVATIONS AS MEETING INDUSTRY STANDARDS PUBLISHED
24 BY THE ELECTRICAL INDUSTRY ASSOCIATION AND TELECOMMUNICATIONS
25 INDUSTRY ASSOCIATION (EIA/TIA BUILDING STANDARD 568); AND

26 (2) DURING CONSTRUCTION AND ON COMPLETION OF CONSTRUCTION,
27 REVIEWS AND APPROVES THE IMPLEMENTATION OF THE RENOVATIONS AS
28 CONFORMING WITH THE APPROVED PLANS.

29 (F) THE MAYOR AND CITY COUNCIL OF BALTIMORE OR THE GOVERNING
30 BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY ESTABLISH:

31 (1) ADDITIONAL LIMITATIONS ON THE AMOUNT OR DURATION OF
32 CREDITS UNDER THIS SECTION;

33 (2) ADDITIONAL STANDARDS FOR ELIGIBILITY FOR THE CREDIT; OR

34 (3) PROCEDURES OR REQUIREMENTS FOR THE REVIEW AND
35 APPROVAL OF CREDITS.

36 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
37 July 1, 1996.