

SENATE BILL 403

Q2

9lr1823
CF 9lr0696

By: **Senators Harrington, Muse, and Peters**

Introduced and read first time: February 2, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Green Businesses – Tax Credits**

3 FOR the purpose of authorizing the governing body of Prince George's County to
4 grant, by law, a tax credit against the county property tax imposed on certain
5 property owned or leased by certain businesses; authorizing the governing body
6 of Prince George's County to provide, by law, for eligibility and certification
7 criteria for the credit, the amount and duration of the credit, certain regulations
8 and procedures, and any other provision necessary to carry out the credit;
9 defining certain terms; providing for the application of this Act; and generally
10 relating to a property tax credit in Prince George's County for certain property
11 owned or leased by certain businesses.

12 BY adding to

13 Article – Tax – Property

14 Section 9–318(f)

15 Annotated Code of Maryland

16 (2007 Replacement Volume and 2008 Supplement)

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

19 **Article – Tax – Property**

20 9–318.

21 **(F) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE**
22 **THE MEANINGS INDICATED.**

23 **(II) “GREEN BUSINESS” MEANS A BUSINESS THAT IS**
24 **CERTIFIED BY PRINCE GEORGE’S COUNTY AND:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 1. DISTRIBUTES, MANUFACTURES, MARKETS, OR
2 SELLS GREEN PRODUCTS; OR

3 2. ENGAGES IN GREEN PRACTICES.

4 (III) “GREEN PRACTICES” MEANS:

5 1. COMPLIANCE WITH ALL ENVIRONMENTAL
6 REGULATIONS;

7 2. IMPLEMENTATION OF PROCEDURES FOR:

8 A. WATER CONSERVATION;

9 B. SOLID WASTE REDUCTION AND RECYCLING;

10 C. ENERGY CONSERVATION; AND

11 D. POLLUTION PREVENTION; AND

12 3. OFFERING ENVIRONMENTAL EDUCATION AND
13 OUTREACH TO THE COMMUNITY AND OTHER BUSINESSES.

14 (IV) “GREEN PRODUCT” MEANS A PRODUCT THAT:

15 1. IS ENERGY OR WATER EFFICIENT;

16 2. USES HEALTHY, NONTOXIC MATERIALS;

17 3. IS MADE FROM RECYCLED OR RENEWABLE
18 RESOURCES;

19 4. MAKES CURRENT PRODUCTS MORE ENERGY
20 EFFICIENT; OR

21 5. IS RECYCLABLE OR BIODEGRADABLE.

22 (2) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY
23 GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX
24 IMPOSED ON REAL OR PERSONAL PROPERTY THAT IS OWNED OR LEASED BY A
25 CERTIFIED GREEN BUSINESS.

26 (3) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY
27 PROVIDE, BY LAW, FOR:

1 **(I) CRITERIA FOR ELIGIBILITY AND CERTIFICATION FOR**
2 **THE TAX CREDIT UNDER THIS SUBSECTION;**

3 **(II) THE AMOUNT AND DURATION OF THE TAX CREDIT**
4 **UNDER THIS SUBSECTION;**

5 **(III) REGULATIONS AND PROCEDURES FOR THE**
6 **APPLICATION, CERTIFICATION, AND UNIFORM PROCESSING OF REQUESTS FOR**
7 **THE TAX CREDIT; AND**

8 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
9 **TAX CREDIT.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
12 2009.