

# HOUSE BILL 677

Q2, C8

3lr0761

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By: **Montgomery County Delegation**

Introduced and read first time: February 1, 2013

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 17, 2013

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Montgomery County – Property Tax Credit for Qualified Enterprise Zone**  
3 **Property – Glenmont**

4 **MC 18–13**

5 FOR the purpose of altering a certain definition of “qualified enterprise zone property”  
6 as it relates to a certain property tax credit granted by the governing body of  
7 Montgomery County or of a municipal corporation in Montgomery County to  
8 include certain property zoned for certain uses located in certain parts of the  
9 area encompassed by the Glenmont Sector Plan; providing for the application of  
10 this Act; and generally relating to a property tax credit granted by Montgomery  
11 County or a municipal corporation in Montgomery County against county or  
12 municipal property tax imposed on an eligible business entity on qualified  
13 enterprise zone property.

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – Property  
16 Section 9–317(f)  
17 Annotated Code of Maryland  
18 (2012 Replacement Volume)

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

21 **Article – Tax – Property**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 9–317.

2 (f) (1) (i) In this subsection the following words have the meanings  
3 indicated.

4 (ii) “Eligible business entity” means a person who operates or  
5 conducts a trade or business on qualified enterprise zone property but does not own  
6 the qualified enterprise zone property.

7 (iii) “Qualified enterprise zone property” means real property  
8 that:

9 1. A. is not used for residential purposes;

10 [2.] B. is used in a trade or business by an eligible  
11 business entity;

12 [3.] C. is located in an enterprise zone that is  
13 designated under Title 5, Subtitle 7 of the Economic Development Article; and

14 [4.] D. is eligible for the property tax credit under §  
15 9–103 of this title; OR

16 2. A. IS LOCATED WITHIN THE AREA  
17 ENCOMPASSED BY THE GLENMONT SHOPPING CENTER AREA, THE METRO  
18 STATION/LAYHILL TRIANGLE BLOCK, THE WINEXBURG MANOR APARTMENTS  
19 AREA, THE GLENMONT FOREST APARTMENTS AREA, AND THE PRIVACY WORLD  
20 AREA OF THE GLENMONT SECTOR PLAN DEVELOPED BY THE MONTGOMERY  
21 COUNTY PLANNING DEPARTMENT;

22 B. IS ZONED FOR COMMERCIAL OR  
23 COMMERCIAL/RESIDENTIAL MIXED USE DEVELOPMENT; AND

24 C. HAS HAD IMPROVEMENTS MADE ON IT ON OR  
25 BEFORE JANUARY 1, 2025.

26 (2) Subject to paragraphs (4) and (5) of this subsection, the governing  
27 body of Montgomery County or of a municipal corporation in Montgomery County may  
28 grant, by law, a property tax credit against the county or municipal corporation  
29 property tax imposed on:

30 (i) improvements made by an eligible business entity to  
31 qualified enterprise zone property; and

1 (ii) personal property owned by an eligible business entity  
2 located on qualified enterprise zone property.

3 (3) (i) The governing body of Montgomery County or of a municipal  
4 corporation in Montgomery County may provide, by law, for:

5 1. the amount and duration of a credit under this  
6 subsection;

7 2. additional eligibility criteria for a credit under this  
8 subsection; and

9 3. any other provision necessary to carry out a credit  
10 under this subsection.

11 (ii) The governing body of Montgomery County or of a municipal  
12 corporation in Montgomery County shall define, by law, the improvements eligible for  
13 a credit under this subsection.

14 (4) The lessor of real property granted a credit under paragraph (2)(i)  
15 of this subsection shall reduce the amount of taxes for which an eligible business  
16 entity is contractually liable under the lease agreement by the amount of any credit  
17 granted under paragraph (2)(i) of this subsection for improvements made by the  
18 eligible business entity.

19 (5) The lessor of real property that receives a credit under § 9–103 of  
20 this title may not be granted a credit under this subsection.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
22 June 1, 2013, and shall be applicable to all taxable years beginning after June 30,  
23 2013.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.