

HOUSE BILL 817

Q1

3lr2148

By: **Delegates Murphy and Arora**

Introduced and read first time: February 6, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Retail Service Stations – Alternate Power Sources**

3 FOR the purpose of authorizing the governing body of a county or municipal
4 corporation to grant a certain property tax credit for alternate power sources at
5 retail service stations; establishing when the tax credit may be granted;
6 establishing the amount of the tax credit; defining certain terms; providing for
7 the application of this Act; and generally relating to a property tax credit for
8 alternate power sources at retail service stations.

9 BY adding to

10 Article – Tax – Property
11 Section 9–256
12 Annotated Code of Maryland
13 (2012 Replacement Volume)

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

16 **Article – Tax – Property**

17 **9–256.**

18 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE
19 MEANINGS INDICATED.

20 (2) “ALTERNATE POWER SOURCE” MEANS A MANNER OF
21 GENERATING ELECTRICITY CAPABLE OF OPERATING THE FUEL TERMINALS OF A
22 RETAIL SERVICE STATION FOR AT LEAST 72 HOURS FOLLOWING A POWER
23 OUTAGE.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) “RETAIL SERVICE STATION” MEANS A PLACE OF BUSINESS**
2 **WHERE MOTOR FUEL IS SOLD AND DELIVERED INTO THE FUEL SUPPLY TANKS**
3 **OF MOTOR VEHICLES.**

4 **(B) THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL**
5 **CORPORATION MAY GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION**
6 **AGAINST THE PROPERTY TAX IMPOSED ON THE REAL PROPERTY OF A RETAIL**
7 **SERVICE STATION IF THE RETAIL SERVICE STATION HAS INSTALLED AN**
8 **ALTERNATE POWER SOURCE.**

9 **(C) A CREDIT UNDER THIS SECTION SHALL BE:**

10 **(1) GRANTED FOR THE TAXABLE YEAR IN WHICH THE ALTERNATE**
11 **POWER SOURCE IS INSTALLED; AND**

12 **(2) EQUAL TO THE LESSER OF 100% OF THE VALUE OF THE**
13 **ALTERNATE POWER SOURCE OR \$20,000.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 October 1, 2013, and shall be applicable to all taxable years beginning after June 30,
16 2014.