

# HOUSE BILL 40

Q2

6lr0737

HB 184/15 – W&M

(PRE-FILED)

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By: **Delegate Morgan**

Requested: September 22, 2015

Introduced and read first time: January 13, 2016

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **St. Mary's County – Personal Property Tax – Exemption**

3 FOR the purpose of exempting from the St. Mary's County property tax certain personal  
4 property purchased by businesses for personal property tax returns filed during a  
5 certain period; exempting certain personal property from the St. Mary's County  
6 property tax for personal property tax returns filed on or after a certain date;  
7 providing that certain personal property remains subject to the St. Mary's County  
8 property tax; providing that a person is not required to submit a certain report to  
9 the State Department of Assessments and Taxation for personal property that is not  
10 subject to the St. Mary's County property tax; and generally relating to an exemption  
11 from the St. Mary's County personal property tax.

12 BY adding to

13 Article – Tax – Property

14 Section 7-402

15 Annotated Code of Maryland

16 (2012 Replacement Volume and 2015 Supplement)

17 Preamble

18 WHEREAS, St. Mary's County imposes a personal property tax at a rate of \$2.1308  
19 per \$100 of assessed value on businesses that purchase new equipment; and

20 WHEREAS, St. Mary's County businesses should not be penalized for investing in  
21 new equipment and growing the economy; and

22 WHEREAS, The purpose of this Act is to eliminate the burden the personal property  
23 tax places on business investment and job creation in St. Mary's County; now, therefore,

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **Article – Tax – Property**

4 **7-402.**

5 (A) THIS SECTION APPLIES ONLY IN ST. MARY’S COUNTY.

6 (B) EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION:

7 (1) FOR PERSONAL PROPERTY TAX RETURNS FILED DURING THE  
8 PERIOD FROM JANUARY 1, 2017, TO DECEMBER 31, 2018, NEW PERSONAL  
9 PROPERTY PURCHASED BY A BUSINESS IS NOT SUBJECT TO THE COUNTY PROPERTY  
10 TAX; AND

11 (2) FOR PERSONAL PROPERTY TAX RETURNS FILED ON OR AFTER  
12 JANUARY 1, 2019, PERSONAL PROPERTY IS NOT SUBJECT TO THE COUNTY  
13 PROPERTY TAX.

14 (C) THE FOLLOWING PERSONAL PROPERTY IS SUBJECT TO THE COUNTY  
15 PROPERTY TAX:

16 (1) OPERATING PERSONAL PROPERTY OF A RAILROAD OR A PUBLIC  
17 UTILITY; AND

18 (2) PROPERTY USED TO PROVIDE A CABLE TELEVISION, DATA, OR  
19 TELECOMMUNICATIONS SERVICE, INCLUDING ALL FIBER-OPTIC AND OTHER CABLE  
20 WIRE SYSTEMS, CELLULAR TELEPHONE TOWERS, AND WIRELESS APPURTENANCES  
21 ATTACHED TO OR INSTALLED ON CELLULAR TELEPHONE TOWERS.

22 (D) A PERSON MAY NOT BE REQUIRED TO SUBMIT A REPORT ON PERSONAL  
23 PROPERTY TO THE DEPARTMENT UNDER TITLE 11 OF THIS ARTICLE FOR PERSONAL  
24 PROPERTY THAT IS NOT SUBJECT TO THE COUNTY PROPERTY TAX IN ACCORDANCE  
25 WITH THIS SECTION.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
27 1, 2016.