

## Chapter 156

**(Senate Bill 76)**

AN ACT concerning

**Enterprise Zones – Reimbursements to Local Governments – Schedule**

FOR the purpose of altering the schedule for the State's reimbursement of an amount equal to a certain portion of an enterprise zone property tax credit to a county or municipal corporation; establishing a certain date by which a county or municipal corporation shall submit a certain request for reimbursement to the Department of Assessments and Taxation; establishing a certain date by which the Department shall make a certain certification to the Comptroller; establishing a certain date by which the Comptroller shall reimburse a certain county or municipal corporation; requiring the Department to make a certain certification and the Comptroller to make a certain reimbursement ~~as soon as practicable~~ within a certain period of time under certain circumstances; and generally relating to State reimbursements to a county or municipal corporation for enterprise zone property tax credits.

BY repealing and reenacting, without amendments,  
 Article – Tax – Property  
 Section 9–103(h)  
 Annotated Code of Maryland  
 (2012 Replacement Volume and 2015 Supplement)

BY repealing and reenacting, with amendments,  
 Article – Tax – Property  
 Section 9–103(i)  
 Annotated Code of Maryland  
 (2012 Replacement Volume and 2015 Supplement)

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

**Article – Tax – Property**

9–103.

(h) As provided in the State budget, the State shall remit to each county or municipal corporation an amount equal to one-half of the funds that would have been collected if the property tax credit under this section had not been granted.

(i) (1) **(I) [Quarterly or more frequently] FOR A COUNTY OR MUNICIPAL CORPORATION TO RECEIVE A REIMBURSEMENT UNDER SUBSECTION (H) OF THIS SECTION BY AUGUST 31 IN ANY CALENDAR YEAR,** the county or municipal corporation

shall submit [a] **AN ANNUAL** request to the Department of Assessments and Taxation for the amount required by subsection (h) of this section **ON OR BEFORE JUNE 30 OF THAT YEAR.**

[(2)] **(II)** [Within 5 working days] **ON OR BEFORE JULY 31** after the Department of Assessments and Taxation receives the request from the county or municipal corporation **UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH**, the Department shall certify to the Comptroller the reimbursement due to each county or municipal corporation.

[(3)] **(III)** [Within 5 working days] **ON OR BEFORE AUGUST 31** after the Comptroller receives the certification from the Department **UNDER SUBPARAGRAPH (II) OF THIS PARAGRAPH**, the Comptroller shall reimburse each county or municipal corporation.

**(2) IF A COUNTY OR MUNICIPAL CORPORATION SUBMITS ITS REQUEST FOR THE AMOUNT REQUIRED UNDER SUBSECTION (H) OF THIS SECTION AFTER JUNE 30:**

**(I) THE DEPARTMENT SHALL ISSUE ITS CERTIFICATION TO THE COMPTROLLER ~~AS SOON AS PRACTICABLE~~ WITHIN 30 DAYS AFTER RECEIPT OF THE REQUEST; AND**

**(II) THE COMPTROLLER SHALL REIMBURSE THE COUNTY OR MUNICIPAL CORPORATION ~~AS SOON AS PRACTICABLE~~ WITHIN 30 DAYS AFTER RECEIPT OF THE CERTIFICATION.**

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

**Approved by the Governor, April 26, 2016.**