

Chapter 158

(House Bill 188)

AN ACT concerning

Prince George’s County – Property Tax Credits – Grocery Stores

PG 409–19

FOR the purpose of authorizing the governing body of Prince George’s County to grant, by law, a property tax credit against the county property tax imposed on personal property of a grocery store that completes certain construction and is located in a certain healthy food priority area; requiring the governing body of Prince George’s County to designate what constitutes a healthy food priority area for purposes of the tax credit based on certain factors; providing that the tax credit may not exceed a certain amount; authorizing the governing body of Prince George’s County to provide, by law, for certain matters relating to the tax credit; defining certain terms; providing for the application of this Act; and generally relating to a property tax credit for grocery stores in Prince George’s County.

BY adding to

Article – Tax – Property

Section 9–318(h)

Annotated Code of Maryland

(2012 Replacement Volume and 2018 Supplement)

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

Article – Tax – Property

9–318.

(H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “ELIGIBLE CONSTRUCTION” MEANS CONSTRUCTION OF A NEW GROCERY STORE OR ANY SUBSTANTIAL RENOVATION OF AN EXISTING GROCERY STORE.

(III) “GROCERY STORE” MEANS A STORE THAT HAS:

1. ALL MAJOR FOOD DEPARTMENTS, INCLUDING PRODUCE, MEAT, SEAFOOD, DAIRY, AND CANNED AND PACKAGED GOODS;

2. MORE THAN 50% OF TOTAL SALES DERIVED FROM FOOD SALES; AND

3. MORE THAN 50% OF TOTAL FLOOR SPACE DEDICATED TO FOOD SALES.

(2) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS OWNED BY A GROCERY STORE THAT:

(I) COMPLETES ELIGIBLE CONSTRUCTION; AND

(II) IS LOCATED IN A HEALTHY FOOD PRIORITY AREA.

(3) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY SHALL, BY ~~LAW~~ LOCAL ORDINANCE, DESIGNATE WHAT CONSTITUTES A HEALTHY FOOD PRIORITY AREA FOR PURPOSES OF THE TAX CREDIT UNDER THIS SUBSECTION, BASED ON THE FOLLOWING FACTORS:

(I) THE AVAILABILITY OF FRESH FRUIT, VEGETABLES, AND OTHER HEALTHY FOODS IN THE AREA;

(II) THE INCOME LEVELS OF LOCAL RESIDENTS;

(III) THE TRANSPORTATION NEEDS OF LOCAL RESIDENTS;

(IV) THE AVAILABILITY OF PUBLIC TRANSPORTATION;

(V) ANY COMMENTS FROM MUNICIPAL GOVERNMENTS, IF APPLICABLE; AND

(VI) ANY OTHER FACTORS THAT THE GOVERNING BODY CONSIDERS RELEVANT.

(4) A PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION FOR A TAXABLE YEAR MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED ON THE PERSONAL PROPERTY OF A GROCERY STORE IN THAT YEAR.

(5) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY ESTABLISH, BY LAW:

(I) LIMITS ON THE CUMULATIVE AMOUNT OF PROPERTY TAX CREDITS GRANTED UNDER THIS SUBSECTION;

(II) ADDITIONAL LIMITATIONS ON THE AMOUNT OF THE CREDIT;

(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR GROCERY STORES TO QUALIFY FOR THE TAX CREDIT UNDER THIS SUBSECTION;

(IV) ADDITIONAL CRITERIA FOR WHAT CONSTITUTES ELIGIBLE CONSTRUCTION THAT MAY QUALIFY A GROCERY STORE FOR THE TAX CREDIT UNDER THIS SUBSECTION; AND

(V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved by the Governor, April 18, 2019.