

HOUSE BILL 188

Q2
SB 928/18 – B&T

9lr0584
CF 9lr0929

By: **Prince George's County Delegation**
Introduced and read first time: January 23, 2019
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Property Tax Credits – Grocery Stores**

3 **PG 409–19**

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

14 BY adding to
15 Article – Tax – Property
16 Section 9–318(h)
17 Annotated Code of Maryland
18 (2012 Replacement Volume and 2018 Supplement)

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

21 **Article – Tax – Property**

22 9–318.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

15 (I) COMPLETES ELIGIBLE CONSTRUCTION; AND

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

17 (3) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY SHALL, BY
18 LAW, DESIGNATE WHAT CONSTITUTES A HEALTHY FOOD PRIORITY AREA FOR
19 PURPOSES OF THE TAX CREDIT UNDER THIS SUBSECTION.

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

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

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

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

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

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

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

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
7 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.