

Chapter 157

(House Bill 183)

AN ACT concerning

Prince George’s County – Property Tax Credit for Security Camera Systems

PG 413–19

FOR the purpose of authorizing the governing body of Prince George’s County to grant, by law, a certain property tax credit against the county property tax imposed on residential or commercial real property equipped with security camera systems for a certain purpose; specifying the amount of the property tax credit, subject to certain limitations; authorizing the governing body of Prince George’s County to provide, by law, for certain matters relating to the tax credit; providing for the application of this Act; and generally relating to a property tax credit in Prince George’s County for certain security camera system costs.

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) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON RESIDENTIAL OR COMMERCIAL REAL PROPERTY EQUIPPED WITH A SECURITY CAMERA SYSTEM ON THE EXTERIOR OF THE PROPERTY FOR THE PURPOSE OF CRIME PREVENTION OR REDUCTION.

(2) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE AMOUNT OF THE PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION IS EQUAL TO THE PURCHASE PRICE OF EACH SECURITY CAMERA, EXCLUDING THE COSTS OF INSTALLATION AND ACCESSORIES.

(II) FOR ANY TAXABLE YEAR, THE PROPERTY TAX CREDIT MAY NOT EXCEED THE LESSER OF:

1. **\$200 PER SECURITY CAMERA; OR**
2. **\$500 FOR A RESIDENTIAL PROPERTY OR \$750 FOR A COMMERCIAL PROPERTY.**

(3) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY PROVIDE, BY LAW, FOR:

(I) ADDITIONAL ELIGIBILITY CRITERIA FOR THE PROPERTY TAX CREDIT UNDER THIS SUBSECTION, INCLUDING SECURITY CAMERA SPECIFICATIONS;

(II) THE DURATION OF THE TAX CREDIT;

(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT UNDER 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.