

SENATE BILL 58

Q1
SB 344/25 – B&T

(PRE-FILED)

6lr0814
CF HB 161

By: **Senator Brooks**

Requested: September 10, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Retail Service Station Conversions**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or municipal corporation to grant, by law, a credit against
5 the county or municipal corporation property tax imposed on real property if use of
6 the real property has been converted from a retail service station to other certain
7 uses; authorizing the State to pay to each county or municipal corporation that
8 grants the property tax credit under this Act an amount equal to a certain percentage
9 of certain forgone revenue of the county or municipal corporation; and generally
10 relating to a property tax credit for retail service station conversions.

11 BY adding to
12 Article – Tax – Property
13 Section 9–276
14 Annotated Code of Maryland
15 (2019 Replacement Volume and 2025 Supplement)

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

18 **Article – Tax – Property**

19 **9–276.**

20 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
21 **INDICATED.**

22 **(2) “DISCOUNT STORE” MEANS A RETAIL STORE THAT OFFERS FOR**
23 **SALE:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (I) A COMBINATION AND VARIETY OF CONVENIENCE AND
2 CONSUMER SHOPPING GOODS; AND

3 (II) THE MAJORITY OF THE ITEMS IN THE INVENTORY AT A
4 PRICE NOT TO EXCEED \$5.

5 (3) "RETAIL USE" DOES NOT INCLUDE USE AS A DISCOUNT STORE OR
6 A SELF-SERVICE STORAGE FACILITY.

7 (B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT A PROPERTY TAX
8 CREDIT AUTHORIZED UNDER THIS SECTION BE GRANTED PRIMARILY TO DEFRAY
9 COSTS ASSOCIATED WITH THE REMOVAL OF UNDERGROUND STORAGE TANKS AND
10 THE REMEDIATION OF ANY CONTAMINATION ASSOCIATED WITH UNDERGROUND
11 STORAGE TANKS.

12 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
13 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,
14 A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR
15 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY IF THE USE
16 OF THE REAL PROPERTY HAS BEEN CONVERTED FROM A RETAIL SERVICE STATION
17 TO ANOTHER RETAIL USE, A RESIDENTIAL USE, OR A MIXED RETAIL AND
18 RESIDENTIAL USE.

19 (D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
20 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY
21 LAW, FOR:

22 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
23 SECTION;

24 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

25 (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND
26 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

27 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX
28 CREDIT UNDER THIS SECTION.

29 (E) THE STATE MAY PAY TO EACH COUNTY OR MUNICIPAL CORPORATION
30 THAT GRANTS THE TAX CREDIT UNDER THIS SECTION AN AMOUNT EQUAL TO 50% OF
31 THE PROPERTY TAX REVENUE THAT WOULD HAVE BEEN COLLECTED IF THE TAX
32 CREDIT UNDER THIS SECTION HAD NOT BEEN GRANTED.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
2 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.