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**By: Howard County Delegation**

Introduced and read first time: February 2, 1996

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 30, 1996

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CHAPTER \_\_\_\_

1 AN ACT concerning

2 **Howard County - Property Tax Credit - Commercial or Industrial Property**

3 **Ho. Co. 10-96**

4 FOR the purpose of authorizing the governing body of Howard County to grant a  
5 property tax credit against the county property tax imposed on certain real property;  
6 specifying certain requirements pertaining to eligibility for the credit; authorizing  
7 the governing body to specify the amount of a credit, qualifications for the credit,  
8 duration of the credit, and application procedures and other requirements and  
9 procedures relating to the credit; and generally relating to authorization to grant a  
10 property tax credit to promote certain business development in Howard County.

11 BY repealing and reenacting, with amendments,

12 Article - Tax - Property

13 Section 9-315

14 Annotated Code of Maryland

15 (1994 Replacement Volume and 1995 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - Property**

19 9-315.

20 (A) The governing body of Howard County may grant, by law, a property tax credit  
21 under this section against the county property tax imposed on:

22 (1) property that:

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1 (i) is owned by any community association;

2 (ii) is used for community, civic, educational, library, or park purposes;

3 and

4 (iii) is not a swimming pool, tennis court, or similar recreational  
5 facility; [and]

6 (2) real property that is subject to the county's agricultural land  
7 preservation program; AND

8 (3) SUBJECT TO SUBSECTIONS (B) AND (C) OF THIS SECTION, REAL  
9 PROPERTY THAT IS NEW CONSTRUCTION OR AN IMPROVEMENT TO REAL PROPERTY  
10 OF A COMMERCIAL OR INDUSTRIAL BUSINESS THAT:

11 (I) IS CURRENTLY OR WILL BE DOING BUSINESS IN HOWARD  
12 COUNTY;

13 (II) WILL EMPLOY AT LEAST 12 ADDITIONAL FULL-TIME LOCAL  
14 EMPLOYEES BY THE SECOND YEAR IN WHICH THE CREDIT IS ALLOWED, NOT  
15 INCLUDING ANY EMPLOYEE FILLING A JOB CREATED WHEN A JOB FUNCTION IS  
16 SHIFTED FROM AN EXISTING LOCATION IN THE STATE TO THE LOCATION OF THE  
17 NEW CONSTRUCTION OR IMPROVEMENT; AND

18 (III) MAKES A SUBSTANTIAL INVESTMENT IN HOWARD COUNTY,  
19 WHICH MAY BE:

20 1. THE ACQUISITION OF A BUILDING, LAND, OR EQUIPMENT  
21 THAT TOTALS AT LEAST \$2,000,000; OR

22 2. THE CREATION OF 10 POSITIONS WITH SALARIES  
23 GREATER THAN THE CURRENT AVERAGE ANNUAL WAGE IN HOWARD COUNTY.

24 (B) IN ESTABLISHING A TAX CREDIT UNDER SUBSECTION (A)(3) OF THIS  
25 SECTION, THE GOVERNING BODY OF HOWARD COUNTY:

26 (1) SHALL DEVELOP CRITERIA NECESSARY TO IMPLEMENT THE  
27 CREDIT;

28 (2) SHALL DESIGNATE AN AGENCY TO ADMINISTER THE CREDIT; AND

29 (3) MAY SPECIFY:

30 (I) THE AMOUNT AND DURATION OF THE CREDIT;

31 (II) THE QUALIFICATIONS AND APPLICATION PROCEDURES FOR  
32 THE CREDIT; AND

33 (III) ANY OTHER REQUIREMENT OR PROCEDURE FOR THE  
34 GRANTING OR ADMINISTRATION OF THE CREDIT THAT THE GOVERNING BODY  
35 CONSIDERS APPROPRIATE.

36 (C) A PROPERTY TAX CREDIT UNDER SUBSECTION (A)(3) OF THIS SECTION  
37 MAY NOT EXCEED THE AMOUNT OF COUNTY PROPERTY TAX IMPOSED ON THE

HOUSE BILL 953

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1 INCREASE IN ASSESSMENT THAT IS DUE TO THE NEW CONSTRUCTION OR  
2 IMPROVEMENTS MADE TO THE PROPERTY OF THE BUSINESS ENTITY APPLYING FOR  
3 THE CREDIT.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 July 1, 1996.