

---

By: **Charles County Delegation**  
Introduced and read first time: February 7, 2000  
Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Charles County - Property Tax Credits and Exemptions**

3 FOR the purpose of providing that the governing body of Charles County may grant a  
4 county property tax credit or exemption for machinery and equipment used in  
5 manufacturing, assembling, processing, or refining products for sale or in the  
6 generation of electricity and may define, fix, or limit the terms thereof;  
7 authorizing the governing body of Charles County and a municipal corporation  
8 in Charles County to grant a property tax credit against property taxes on any  
9 property within certain areas; limiting the time for which a certain credit may  
10 be granted; and generally relating to property tax credits and exemptions in  
11 Charles County.

12 BY adding to  
13 Article - Tax - Property  
14 Section 9-310(d) and (e)  
15 Annotated Code of Maryland  
16 (1994 Replacement Volume and 1999 Supplement)

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

19 **Article - Tax - General**

20 9-310.

21 (D) THE GOVERNING BODY OF CHARLES COUNTY MAY GRANT A COUNTY  
22 PROPERTY TAX CREDIT OR EXEMPTION FOR MACHINERY AND EQUIPMENT USED IN  
23 MANUFACTURING, ASSEMBLING, PROCESSING, OR REFINING PRODUCTS FOR SALE  
24 OR IN THE GENERATION OF ELECTRICITY AND MAY DEFINE, FIX, OR LIMIT THE  
25 AMOUNT, TERMS, SCOPE, AND DURATION OF ANY CREDIT OR EXEMPTION PROVIDED  
26 FOR OR AFFIRMED UNDER THIS SUBSECTION.

27 (E) (1) TO ENCOURAGE THE LOCATION AND DEVELOPMENT OF BUSINESS  
28 OPERATIONS AND EXPANSION OF THE EMPLOYMENT BASE IN CHARLES COUNTY,  
29 THE GOVERNING BODY OF CHARLES COUNTY AND OF A MUNICIPAL CORPORATION IN

1 CHARLES COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE  
2 COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ANY  
3 PROPERTY WITHIN THE JURISDICTION OF THE GOVERNING BODY AUTHORIZING THE  
4 TAX CREDIT.

5 (2) A TAX CREDIT GRANTED UNDER THIS SUBSECTION MAY NOT BE  
6 GRANTED FOR MORE THAN 10 YEARS.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2000.