C8 8lr0699

By: The Speaker (By Request - Department of Legislative Services - Code Revision)

Introduced and read first time: February 7, 2008

Assigned to: Economic Matters

AN ACT concerning

1

A BILL ENTITLED

2	Economic Development - Cross-References and Corrections

3	FOR the purpose of correcting certain cross-references to the Economic Development
4	Article in the Annotated Code of Maryland; correcting certain cross-references,
5	errors, and omissions in and relating to the Economic Development Article;
6	clarifying the application of certain provisions; making stylistic changes;
7	providing for the termination of a certain provision of this Act, subject to a
8	certain contingency; and generally relating to the Economic Development
9	Article and cross–references and corrections to it.

- 10 BY repealing and reenacting, with amendments,
- 11 Article 2B Alcoholic Beverages
- Section 8–202.1(j)(3)(iv) and (k)(2)(iv), 9–102(h–1)(1)(ii)2.D. and (2)(ii)2.D., and
- 13 9–102.1(b)(3)
- 14 Annotated Code of Maryland
- 15 (2005 Replacement Volume and 2007 Supplement)
- 16 BY repealing and reenacting, with amendments,
- 17 Article Courts and Judicial Proceedings
- 18 Section 5-521(a)(3) and (4)
- 19 Annotated Code of Maryland
- 20 (2006 Replacement Volume and 2007 Supplement)
- 21 BY repealing and reenacting, with amendments,
- 22 Article Economic Development
- 23 Section 10-324(c)(1)
- 24 Annotated Code of Maryland
- 25 (As enacted by Ch. (H.B. 1050) of the Acts of the General Assembly of 2008)
- 26 BY repealing and reenacting, with amendments,



1	Article – Education		
2	Section 7–203.1(a)(1), 16–302.1(a)(2), and 18–303.1(g)(2)		
3	Annotated Code of Maryland		
4	(2006 Replacement Volume and 2007 Supplement)		
5	BY repealing and reenacting, with amendments,		
6	Article – Environment		
7	Section 7–507		
8	Annotated Code of Maryland		
9	(2007 Replacement Volume and 2007 Supplement)		
10	BY repealing and reenacting, with amendments,		
11	Article – Financial Institutions		
12	Section 13–801(h)		
13	Annotated Code of Maryland		
14	(2003 Replacement Volume and 2007 Supplement)		
15	BY repealing and reenacting, with amendments,		
16	Article – Health – General		
17	Section 13–1101(p)		
18	Annotated Code of Maryland		
19	(2005 Replacement Volume and 2007 Supplement)		
20	BY repealing and reenacting, with amendments,		
21	Article – Insurance		
22	Section 6–114 and 6–119		
23	Annotated Code of Maryland		
24	(2003 Replacement Volume and 2007 Supplement)		
25	BY repealing and reenacting, with amendments,		
26	Article – Insurance		
$\frac{1}{27}$	Section 14–111		
28	Annotated Code of Maryland		
29	(2006 Replacement Volume and 2007 Supplement)		
30	BY repealing and reenacting, with amendments,		
31	Article – State Finance and Procurement		
32	Section $2-206(a)(3)$, $2-207(a)(4)$, $5-7B-01(c)(1)(iii)$,	5-7B-02(3).	and
33	11-203(a)(1)(v)	0 (2 (2),	0,110
34	Annotated Code of Maryland		
35	(2006 Replacement Volume and 2007 Supplement)		
36	BY repealing and reenacting, with amendments,		
37	Article – State Government		
38	Section 9–1021(c)		
39	Annotated Code of Maryland		
40	(2004 Replacement Volume and 2007 Supplement)		
-	· · · · · · · · · · · · · · · · · · ·		

1 BY repealing and reenacting, with amendments, $\mathbf{2}$ Article – Tax – General 3 Section 2-1303, 4-103(a)(5), 4-104(e)(1), 8-201(b), 8-214, 8-220, 8-411, 4 10-207(v)(1), 10-702(a)(3) and (6), (b), (c), and (e)(1), 10-704.4, 10-714. 5 10–722(a)(8)(ii) and (iii), 11–102(b)(2), and 11–227(b) 6 Annotated Code of Maryland 7 (2004 Replacement Volume and 2007 Supplement) 8 BY repealing and reenacting, with amendments, 9 Article – Tax – Property 10 Section 7-504.4(a), 9-103(a)(6) and (e)(3), 9-229(a)(3), (b)(1)(i), and (c)(2), 9-230(d)(2)(vii) and (viii), 9-240(a), 9-318(d)(2)(ii)3., 10-202(a)(3), 11 12 12–108(a)(2) and (aa), 13–403.1, and 14–902(a)(2) Annotated Code of Maryland 13 (2007 Replacement Volume) 14 15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF 16 MARYLAND, That the Laws of Maryland read as follows: 17 Article 2B - Alcoholic Beverages 8-202.1.18 19 (j) A licensee may be issued a second license if: 20 (3)The restaurant for which the license is sought is located in: 21 The Baltimore-Washington (iv) International Thurgood 22 Marshall Airport State Priority Funding Area, as designated by Anne Arundel County 23in accordance with [Article 83A, § 5-1101(k)(6) of the Code] § 6-301(F)(8) OF THE 24 **ECONOMIC DEVELOPMENT ARTICLE:** 25 (k) A licensee may be issued a third license if: 26 (2)The restaurant for which the license is sought is located in: 27 The Baltimore-Washington (iv) International Thurgood 28Marshall Airport State Priority Funding Area, as designated by Anne Arundel County 29 in accordance with [Article 83A, § 5–1101(k)(6) of the Code] § 6–301(F)(8) OF THE 30 **ECONOMIC DEVELOPMENT ARTICLE:** 31 9-102.32 In Anne Arundel County, a current holder of a Class H alcoholic (h-1) (1) 33 beverages license, or a holder as of June 1, 2002 of a Class B alcoholic beverages license that has a restriction prohibiting off-sales, may be issued a second license by 34

the Anne Arundel County Board of License Commissioners if:

1 2 3	(ii) Either the restaurant for which the Class H license under item (i) of this paragraph is sought or to which the original Class B or Class H license applies is located within:
4 5	2. One of the following locations as they existed on October 1, 1999:
6 7 8 9	D. The Baltimore–Washington International Thurgood Marshall Airport State Priority Funding Area, as designated by Anne Arundel County in accordance with [Article 83A, § 5–1101(k)(6) of the Code] § 6–301(F)(8) OF THE ECONOMIC DEVELOPMENT ARTICLE;
10 11 12	(2) A person who does not hold a retail alcoholic beverages license in Anne Arundel County may be issued a maximum of two licenses by the Anne Arundel County Board of License Commissioners if:
13 14	$(ii) \mbox{ The restaurant for which one of the Class H licenses under item (i) of this paragraph is sought is located within:}$
15 16	2. One of the following locations as they existed on October 1, 1999:
17 18 19 20	D. The Baltimore–Washington International Thurgood Marshall Airport State Priority Funding Area, as designated by Anne Arundel County in accordance with [Article 83A, § 5–1101(k)(6) of the Code] § 6–301(F)(8) OF THE ECONOMIC DEVELOPMENT ARTICLE ;
21	9–102.1.
22 23	(b) (3) "Enterprise zone" has the meaning [specified] STATED in [Article 83A, \S 5–401(f) of the Code] \S 5–701 OF THE ECONOMIC DEVELOPMENT ARTICLE .
24	Article - Courts and Judicial Proceedings
25	5–521.
26 27	(a) "Eligible business" has the meaning stated in [Article 83A, \S 5–927 of the Code] \S 5–451 OF THE ECONOMIC DEVELOPMENT ARTICLE .
28	(4) "Lender" has the meaning stated in [Article 83A, § 5–927 of the

30 Article – Economic Development

Code] § 5–451 OF THE ECONOMIC DEVELOPMENT ARTICLE.

31 10–324.

1 (c) In addition to the provisions described in [§ 10–323(b)] § 10–323(H) of 2 this subtitle, the trust agreement may contain: 3 **(1)** either: (i) a provision conveying or mortgaging all or a portion of the 4 5 project; or 6 a provision creating a collateral account; (ii) Article - Education 7 8 7-203.1.9 (a) For fiscal years 2003 and 2004, the Department shall distribute **(1)** 10 grants to qualified distressed counties, as defined in [Article 83A, § 5–701 of the Code] 11 § 1-101 OF THE ECONOMIC DEVELOPMENT ARTICLE, for the administration of the 12Preliminary Scholastic Aptitude Test to 10th grade students. 16-302.1. 13 14 "Authority" means the Maryland Health and Higher Educational 15 Facilities Authority established under [Article 43C of the Code] **TITLE 10, SUBTITLE** 3 OF THE ECONOMIC DEVELOPMENT ARTICLE. 16 18-303.1. 17 To the extent that funds are provided, the State shall provide 50 18 (g) (2)percent of the costs associated with the local administration and one-on-one 19 mentoring components of the Program, except that in a county that meets the 20 21requirements of a "qualified distressed county" under [Article 83A, § 5–1501(a)(8) of 22 the Codel § 1-101 OF THE ECONOMIC DEVELOPMENT ARTICLE the State shall 23provide 75 percent of the costs. Article - Environment 2425 7-507.26 When an applicant submits an application under § 7–506 of this subtitle, the applicant also may submit a request to the Department of Business and Economic 27 28Development to determine the applicant's eligibility to qualify for financial incentives 29 for the redevelopment of a brownfields site in accordance with [Article 83A, Title 5, 30 Subtitle 14 of the Code TITLE 5, SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT 31 ARTICLE.

1 13–801.

2 (h) "Local issuer" means any county, municipality, or industrial development 3 authority established under [Article 41, § 14–103 of the Annotated Code of Maryland] 4 **TITLE 12, SUBTITLE 1 OF THE ECONOMIC DEVELOPMENT ARTICLE**, or other 5 agency with authority to issue bonds, other than a State issuer.

Article - Health - General

7 13–1101.

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8 (p) "Maryland Technology Development Corporation" means the entity that 9 is established under [Article 83A, § 5–2A–02 of the Code] TITLE 10, SUBTITLE 4 OF 10 THE ECONOMIC DEVELOPMENT ARTICLE.

11 Article – Insurance

- 12 6–114.
- An insurer may claim a credit against the premium tax for wages paid to qualified employees as provided under [Article 83A, § 5–1102 of the Code] **TITLE 6,**SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT ARTICLE.
- 16 6–119.
- An insurer may claim a credit against the premium tax for One Maryland project costs and start—up costs as provided under [Article 83A, § 5–1501(b) and (c) of the Code] **TITLE 6, SUBTITLE 4 OF THE ECONOMIC DEVELOPMENT ARTICLE**.
- 20 14–111.
- Subject to the authority of the Commissioner to regulate nonprofit health service plans under this article, a certificate of authority issued under this subtitle authorizes a corporation to:
- 24 (1) issue contracts in the form filed with the Commissioner to persons 25 that become subscribers to the plan;
- 26 (2) finance capital improvement projects through the Maryland Health 27 and Higher Educational Facilities Authority as provided under [Article 43C of the 28 Code] **TITLE 10, SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT ARTICLE**;
- 29 (3) finance capital improvement projects through the Maryland 30 Economic Development Corporation as provided under [Article 83A, Title 5, Subtitle 2 31 of the Code] **TITLE 10, SUBTITLE 1 OF THE ECONOMIC DEVELOPMENT ARTICLE**; 32 and

- partner with the State and other public or private entities to 1 (4) $\mathbf{2}$ provide services or administer programs intended to address community health care 3 needs. 4 **Article - State Finance and Procurement** 2-206. 5 "Council" means the Rural Maryland Council established under 6 [Article 41, Title 15 of the Code] TITLE 13, SUBTITLE 4 OF THE ECONOMIC 7 8 **DEVELOPMENT ARTICLE.** 9 2-207.10 (a) (4) "Council" means the Rural Maryland Council established under 11 [Article 41, Title 15, Subtitle 1 of the Code] TITLE 13, SUBTITLE 4 OF THE 12 ECONOMIC DEVELOPMENT ARTICLE. 13 5-7B-01.(1) "Growth-related project" means only the items set forth below: 14 (c) (iii) funding by the Department of Business and Economic 15 Development under any of the following: 16 17 1. the Maryland Industrial Development Financing Authority, authorized under [Article 83A, Title 5, Subtitle 9 of the Code] TITLE 5, 18 19 SUBTITLE 4 OF THE ECONOMIC DEVELOPMENT ARTICLE: 20 2. the Maryland Small Business Development Financing 21Authority, authorized under [Article 83A, Title 5, Subtitle 10 of the Code] TITLE 5, 22SUBTITLE 5 OF THE ECONOMIC DEVELOPMENT ARTICLE: 23 3. the FORMER Maryland Energy Financing Act, 24authorized under FORMER Article 83A, Title 6, Subtitle 4 of the Code, SUCCEEDED 25 BY THE MARYLAND INDUSTRIAL DEVELOPMENT FINANCING AUTHORITY; 26 the Economic Development Opportunities Program 4. 27 Fund, authorized under § 7–314 of this article; 28 5. the **FORMER** Maryland Competitive Advantage
- Financing Fund, authorized under **FORMER** Article 83A, Title 5, Subtitle 13 of the Code; and

- 1 6. the Maryland Economic Development Assistance $\mathbf{2}$ Authority and Fund, authorized under [Article 83A, Title 5, Subtitle 14 of the Code] 3 TITLE 5, SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT ARTICLE; 5-7B-02.4 The following areas shall be considered priority funding areas under this 5 6 subtitle: 7 (3)an enterprise zone as designated under [Article 83A, § 5–402 of the 8 Code TITLE 5, SUBTITLE 7 OF THE ECONOMIC DEVELOPMENT ARTICLE, or by 9 the United States government: 10 11-203.11 Except as provided in subsection (b) of this section, this Division II does (a) 12 not apply to: 13 (1) procurement by: the Maryland Food Center Authority, to the extent the 14 (\mathbf{v}) 15 Authority is exempt under [Article 41, Title 13, Subtitle 1 of the Code] TITLE 10, SUBTITLE 2 OF THE ECONOMIC DEVELOPMENT ARTICLE; 16 17 Article - Tax - General 18 2-1303.19 After making the distributions required under §§ 2–1301 through 2–1302.1 of 20this subtitle, the Comptroller shall pay: 21 revenues from the hotel surcharge into the Dorchester County 22Economic Development Fund established under [Article 83A, § 5–216 of the Code] § 2310-130 OF THE ECONOMIC DEVELOPMENT ARTICLE; and 24 (2)the remaining sales and use tax revenue into the General Fund of the State. 254-103.2627 (a) The admissions and amusement tax may not be imposed by: 28 Montgomery County on gross receipts derived within an area 29 designated as an enterprise zone under [Article 83A, § 5-402 of the Code] TITLE 5,
- 30 **SUBTITLE 7 OF THE ECONOMIC DEVELOPMENT ARTICLE** from a charge for:

- 1 (i) admission to a nightclub or room in a hotel, restaurant, hall, or other place where dancing privileges, music, or other entertainment is provided; or
- 3 (ii) merchandise, refreshment, or a service sold or served in 4 connection with entertainment at a nightclub or room in a hotel, restaurant, hall, or 5 other place where dancing privileges, music, or other entertainment is provided; and
- $6 \quad 4-104.$
- 7 (e) (1) In this subsection, "arts and entertainment district", "arts and 8 entertainment enterprise" and "qualifying residing artist" have the meanings stated in [Article 83A, § 4–701 of the Code] § **4–701 OF THE ECONOMIC DEVELOPMENT**
- 10 **ARTICLE**.
- 11 8–201.
- 12 (b) "Approved foreign trade zone" means an area designated as a foreign
- trade zone under [Article 23, §§ 466 through 469 of the Code] **TITLE 5, SUBTITLE 8**
- 14 OF THE ECONOMIC DEVELOPMENT ARTICLE.
- 15 8–214.
- A financial institution may claim a credit against the financial institution
- 17 franchise tax for wages paid to qualified employees as provided under [Article 83A, §
- 18 5–1102 of the Code] TITLE 6, SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT
- 19 ARTICLE.
- 20 8–220.
- A financial institution may claim a credit against the financial institution
- 22 franchise tax for One Maryland project costs and start-up costs as provided under
- 23 [Article 83A, § 5–1501(b) and (c) of the Code] TITLE 6, SUBTITLE 4 OF THE
- 24 ECONOMIC DEVELOPMENT ARTICLE.
- 25 8–411.
- A public service company may claim a credit against the public service company
- 27 franchise tax for wages paid to qualified employees as provided under [Article 83A, §
- 28 5–1102 of the Code Title 6, Subtitle 3 of the Economic Development
- 29 ARTICLE.
- 30 10-207.
- 31 (v) (1) In this subsection, "artistic work", "arts and entertainment
- 32 district", and "qualifying residing artist" have the meanings stated in [Article 83A, §
- 33 4–701 of the Codel § 4–701 OF THE ECONOMIC DEVELOPMENT ARTICLE.

1 10-702.

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- 2 (a) (3) "Enterprise zone" [means an area designated under Article 83A, § 3 5–402 of the Code] HAS THE MEANING STATED IN § 5–701 OF THE ECONOMIC DEVELOPMENT ARTICLE.
 - (6) "Focus area" has the meaning stated in [Article 83A, § 5–401 of the Code] § **5–701 OF THE ECONOMIC DEVELOPMENT ARTICLE**.
 - (b) (1) Any business entity that is located in an enterprise zone and satisfies the requirements of [Article 83A, § 5–404 of the Code] § **5–707 OF THE ECONOMIC DEVELOPMENT ARTICLE** may claim a credit only against the State income tax for the wages specified in subsections (c) and (d) of this section that are paid in the taxable year for which the entity claims the credit.
 - (2) A business entity that is located in a focus area and satisfies the requirements of [Article 83A, § 5–404 of the Code] § **5–707 OF THE ECONOMIC DEVELOPMENT ARTICLE** may claim a credit only against the State income tax for the wages specified in subsection (e) of this section that are paid to a focus area employee in the taxable year for which the entity claims the credit.
- 17 (3) An organization that is exempt from taxation under $\S 501(c)(3)$ or 18 (4) of the Internal Revenue Code may apply the credit under this section as a credit 19 against income tax due on unrelated business taxable income as provided under $\S\S 10-304$ and 10-812 of this title.
 - (c) If a business entity does not claim an enhanced tax credit under subsection (e) of this section for a focus area employee, for the taxable year in which a business entity satisfies the requirements of [Article 83A, § 5–404 of the Code] § **5–707 OF THE ECONOMIC DEVELOPMENT ARTICLE**, a credit is allowed that equals:
 - (1) up to \$3,000 of the wages paid to each qualified employee who:
- 27 (i) is an economically disadvantaged individual; and
- 28 (ii) is not hired to replace an individual whom the business 29 entity employed in that or any of the 3 preceding taxable years; and
- 30 up to \$1,000 of the wages paid to each qualified employee who:
- 31 (i) is not an economically disadvantaged individual; and
- 32 (ii) is not hired to replace an individual whom the business 33 entity employed in that or any of the 3 preceding taxable years.

1 (e) (1)For the taxable year in which a business entity satisfies the $\mathbf{2}$ requirements of [Article 83A, §§ 5–402(k) and 5–404 of the Code] §§ 5–706 AND 3 5-707 OF THE ECONOMIC DEVELOPMENT ARTICLE, a credit is allowed that equals: 4 5 (i) up to \$4,500 of the wages paid to each focus area employee 6 who: 7 1. is an economically disadvantaged individual; and 8 2. is not hired to replace an individual whom the 9 business entity employed in that year or any of the 3 preceding taxable years; and 10 (ii) up to \$1,500 of the wages paid to each focus area employee 11 who: 12 1. is not an economically disadvantaged individual; and 2. is not hired to replace an individual whom the 13 business entity employed in that year or any of the 3 preceding taxable years. 14 15 10-704.4.An individual or a corporation may claim a credit against the income tax for 16 17 wages paid to qualified employees as provided under [Article 83A, § 5–1102 of the 18 Code] TITLE 6, SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT ARTICLE. 19 10-714.20 An individual or corporation may claim a credit against the State income tax for 21One Maryland project costs and start-up costs as provided under [Article 83A, § 5-1501(b) and (c) of the Code] TITLE 6, SUBTITLE 4 OF THE ECONOMIC 2223**DEVELOPMENT ARTICLE.** 2410-722.(8)"Eligible building" means a building located in the State that: 25 (a) 26 (ii) in the case of a newly constructed building for which a certificate of occupancy was not issued before July 1, 2001: 2728 is located on a qualified brownfields site, as defined 29under [Article 83A, § 5–1401 of the Code] § 5–301 OF THE ECONOMIC 30 **DEVELOPMENT ARTICLE**; or

is located in a priority funding area under §

2.

5–7B–02 of the State Finance and Procurement Article; and

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- 1 is not located on wetlands, the alteration of which В. 2 requires a permit under § 404 of the federal Clean Water Act, 33 U.S.C. § 1344; and 3 (iii) in the case of a rehabilitation of a building: 4 1. is located in a priority funding area under § 5–7B–02 of the State Finance and Procurement Article or on a qualified brownfields site as 5 defined under [Article 83A, § 5-1401 of the Code] § 5-301 OF THE ECONOMIC 6 7 **DEVELOPMENT ARTICLE**; or 8 2. is not an increase of more than 25% in the square 9 footage of the building. 10 11-102.(b) (2)The hotel surcharge imposed under paragraph (1) of this 11 subsection may not be imposed if the Maryland Economic Development Corporation 12 certifies to the Comptroller that the bonds issued by the Maryland Economic 13 Development Corporation secured by the Dorchester County Economic Development 14 15 Fund established under [§ 5–216 of Article 83A of the Code] § 10–130 OF THE 16 **ECONOMIC DEVELOPMENT ARTICLE** have been paid in full. 17 11-227.18 The sales and use tax does not apply to a sale of tangible personal property or a taxable service used directly in connection with a film production activity 19 20 by a film producer or production company certified by the Department of Business and 21Economic Development under [Article 83A, § 4–501 of the Code] TITLE 6, SUBTITLE 22 2 OF THE ECONOMIC DEVELOPMENT ARTICLE. 23**Article - Tax - Property** 24 7-504.4. 25 (1) In this section the following words have the meanings indicated. (a) 26 (2)"Hippodrome Performing Arts Center site" [has the meaning 27stated in § 13–701(q) of the Financial Institutions] MEANS THE HIPPODROME 28 PERFORMING ARTS SITE AS DEFINED IN § 10-601 OF THE ECONOMIC 29 **DEVELOPMENT** Article.
- 30 (3) "Hippodrome Performing Arts Center facility" [has the meaning stated in § 13–701(s) of the Financial Institutions] MEANS THE HIPPODROME PERFORMING ARTS FACILITY AS DEFINED IN § 10–601 OF THE ECONOMIC DEVELOPMENT Article.

1	9–103.	
2	(a) (6) (i)	"Qualified property" means real property that is:
3		1. not used for residential purposes;
4 5 6	meets the requirements ECONOMIC DEVELOPM	2. used in a trade or business by a business entity that s of [Article 83A, § 5–404 of the Code] § 5–707 OF THE IENT ARTICLE ; and
7 8 9	[Article 83A, § 5–402 of DEVELOPMENT ARTICLE	3. located in an enterprise zone that is designated under of the Code] TITLE 5, SUBTITLE 7 OF THE ECONOMIC LE .
10 11 12		"Qualified property" includes personal property on real n a focus area as defined in [Article 83A, § 5–401 of the Code] OMIC DEVELOPMENT ARTICLE.
13 14 15 16 17 18	of the Economic Defined (c) of the Code] § ARTICLE, a business en	rithstanding [Article 83A, § 5–404(d) of the Code] § 5–707(D) VELOPMENT ARTICLE but subject to [Article 83A, § 5–404(b) 5–707(B) AND (C) OF THE ECONOMIC DEVELOPMENT atity operating in an enterprise zone when the designation of res may claim the credits allowed under this section for real
19 20 21	rehabilitates within 5 y expired; and	the business owns, operates, develops, constructs, or years after the date the designation of the enterprise zone
22	(ii)	otherwise qualifies for the credits allowed under this section.
23	9–229.	
24 25	<u> </u>	lified brownfields site" has the meaning stated in [Article le] § 5–301 OF THE ECONOMIC DEVELOPMENT ARTICLE.
26 27 28 29 30	of the Code] TITLE 5, S through the enactment with the requirements of	A taxing jurisdiction may elect to participate in the on Incentive Program under [Article 83A, Title 5, Subtitle 14 SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT ARTICLE of legislation that grants property tax credits in accordance this section. of the 5 taxable years immediately following the first
32	revaluation of the proper	cty after completion of a voluntary cleanup or corrective action

- plan of a brownfields site, each participating taxing jurisdiction where a qualified brownfields site is located shall:
- 3 (2) contribute to the Maryland Economic Development Assistance
- 4 Fund under [Article 83A, § 5–1404 of the Code] § **5–313(8) OF THE ECONOMIC**
- 5 **DEVELOPMENT ARTICLE**, 30% of the property tax attributable to the increase in the
- 6 assessment of the brownfields site, including improvements added to the site within
- 7 the 5-year period as provided under this subsection, over the assessment of the
- 8 qualified brownfields site before the voluntary cleanup.
- 9 9-230.
- 10 (d) (2) For a business entity to qualify for an enhanced property tax credit 11 under this subsection, the business entity, along with its affiliates, shall be primarily 12 engaged in one or more of the following at the qualifying premises:
- (vii) central [financial, real estate, or insurance] services as
- defined in [Article 83A, § 5–1101 of the Code] § 6–101 OF THE ECONOMIC
- 15 **DEVELOPMENT ARTICLE**;
- 16 (viii) the operation of central administrative offices or a company
- headquarters as defined in [Article 83A, § 5–1101 of the Code] § **6–101 OF THE**
- 18 ECONOMIC DEVELOPMENT ARTICLE;
- 19 9–240.
- 20 (a) In this section, "arts and entertainment district", "arts and entertainment
- enterprise", and "qualifying residing artist" have the meanings stated in [Article 83A,
- 22 § 4–701 of the Code] § 4–701 OF THE ECONOMIC DEVELOPMENT ARTICLE.
- 23 9–318.
- 24 (d) (2) In order to qualify for the credit under this subsection:
- 25 (ii) the designated geographic areas shall be located within two 26 of the following areas:
- 3. an enterprise zone, as defined in [Article 83A, §
- 5–401(f) of the Code] § 5–701 OF THE ECONOMIC DEVELOPMENT ARTICLE; and
- 29 10–202.
- $30 \hspace{1cm} \hbox{(a)} \hspace{0.5cm} \hbox{(3)} \hspace{0.5cm} \hbox{The governing body of Prince George's County may not authorize a} \\$
- 31 payment deferral for county property tax for real property located in a development
- district established under [Title 14, Subtitle 2 of Article 41] TITLE 12, SUBTITLE 2
- 33 OF THE ECONOMIC DEVELOPMENT ARTICLE.

- 1 12-108.
- 2 The Mayor and City Council of Baltimore City or the governing (a) (2)
- 3 body of a county may impose, by law, the recordation tax uniformly on all instruments
- 4 of writing that secure repayment of debt created by the sale of bonds authorized under
- 5 [Article 41, Title 14, Subtitle 1 of the Code] TITLE 12, SUBTITLE 1 OF THE
- 6 ECONOMIC DEVELOPMENT ARTICLE.
- 7 (aa) An instrument of writing pursuant to which the Maryland Stadium
- Authority transfers title to, or creates a leasehold interest in, real property if the 8
- 9 transferee or lessee is an Authority affiliate as defined in [§ 13–701(t) of the Financial
- 10 Institutions \ 10-601 OF THE ECONOMIC DEVELOPMENT Article.
- 11 13–403.1.
- 12 An instrument of writing pursuant to which the Maryland Stadium Authority
- transfers title to, or creates a leasehold interest in, real property if the transferee or 13
- 14 lessee is an Authority affiliate as defined in [§ 13–701(t) of the Financial Institutions]
- 15 § 10-601 OF THE ECONOMIC DEVELOPMENT Article is not subject to a county
- 16 transfer tax.
- 17 14-902.
- 18 (2)"Qualified brownfields site" has the meaning stated in [Article (a)
- 19 83A, § 5–1401 of the Code] § **5–301 OF THE ECONOMIC DEVELOPMENT ARTICLE**.
- 20 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
- 21read as follows:
- 22**Article - State Government**
- 23 9-1021.
- 24 This subtitle does not apply to artwork acquired through the Maryland
- 25Public Art Initiative Program established under [Article 83A, § 4–6A–01 of the Code]
- 26 TITLE 4, SUBTITLE 6 OF THE ECONOMIC DEVELOPMENT ARTICLE.
- 27 SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall
- take effect October 1, 2008. It shall remain effective until the taking effect of the 28
- termination provision specified in Section 2 of Chapter 393 of the Acts of the General 29
- Assembly of 2005. If that termination provision takes effect, Section 2 of this Act shall 30
- be abrogated and of no further force and effect. This Act may not be interpreted to 31
- 32have any effect on that termination provision.
- 33 SECTION 4. AND BE IT FURTHER ENACTED, That, except as provided in
- Section 3 of this Act, this Act shall take effect October 1, 2008. 34