

# HOUSE BILL 1429

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By: **Chair, Ways and Means Committee and Chair, Economic Matters Committee (By Request - Departmental - Business and Economic Development)**

Introduced and read first time: February 25, 2009

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Business and Economic Development – BRAC Community Enhancement Act**

3 FOR the purpose of altering the effective date of the BRAC Revitalization and  
4 Incentive Zones; altering the date that local governing bodies make certain  
5 certifications to the State Department of Assessments and Taxation; altering  
6 the date that the State Department of Assessments and Taxation makes certain  
7 calculations for amounts due to certain political subdivisions; providing for the  
8 application of this Act; and generally relating to BRAC Revitalization and  
9 Incentive Zones.

10 BY repealing and reenacting, with amendments,  
11 Article – Economic Development  
12 Section 5–1304(a) and 5–1306(d)  
13 Annotated Code of Maryland  
14 (2008 Volume)

15 BY repealing and reenacting, with amendments,  
16 Article – Tax – Property  
17 Section 2–222(d)  
18 Annotated Code of Maryland  
19 (2007 Replacement Volume and 2008 Supplement)

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

22 **Article – Economic Development**

23 5–1304.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) (1) Within 60 days after a submission date, the Secretary may  
2 designate one or more BRAC Revitalization and Incentive Zones from among the areas  
3 described in the applications timely submitted.

4 (2) The designation of an area as a BRAC Revitalization and Incentive  
5 Zone is effective for 10 years, **BEGINNING ON THE DATE THE FIRST PROPERTY IN**  
6 **THE BRAC REVITALIZATION AND INCENTIVE ZONE BECOMES A QUALIFIED**  
7 **PROPERTY, AS DEFINED IN § 2-222 OF THE TAX – PROPERTY ARTICLE.**

8 (3) The Secretary may not designate more than six BRAC  
9 Revitalization and Incentive Zones in a calendar year.

10 (4) A county may not receive more than two BRAC Revitalization and  
11 Incentive Zones.

12 (5) The precise location and boundaries of a BRAC Revitalization and  
13 Incentive Zone may be determined only on application to and approval by the  
14 Secretary.

15 5-1306.

16 (d) The benefits set forth in this section are available for 10 years after the  
17 date that [an area is designated as a BRAC Revitalization and Incentive Zone] **THE**  
18 **FIRST PROPERTY IN THE BRAC REVITALIZATION AND INCENTIVE ZONE**  
19 **BECOMES A QUALIFIED PROPERTY, AS DEFINED IN § 2-222 OF THE TAX –**  
20 **PROPERTY ARTICLE.**

## 21 Article – Tax – Property

22 2-222.

23 (d) (1) After a BRAC Revitalization and Incentive Zone is designated by  
24 the Secretary of Business and Economic Development, on or before [November]  
25 **FEBRUARY** 1 of each year, the appropriate governing body shall certify to the  
26 Department:

27 (i) any real property in the BRAC Revitalization and Incentive  
28 Zone that is qualified property for the next taxable year; and

29 (ii) the date that the real property became qualified property.

30 (2) (i) On or before [December] **MARCH** 1 of each year, the  
31 Department shall calculate the amount determined for each political subdivision  
32 under subsection (b)(2) of this section for the next fiscal year.

33 (ii) The Comptroller shall pay the amounts due the political  
34 subdivisions under this section quarterly.

1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be  
2 construed retroactively and shall be applicable to all BRAC Revitalization and  
3 Incentive Zones designated after October 1, 2008.

4           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 June 1, 2009.