

SENATE BILL 403

Q2

9lr1823
CF HB 959

By: **Senators Harrington, Muse, and Peters**
Introduced and read first time: February 2, 2009
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 27, 2009

CHAPTER _____

1 AN ACT concerning

2 **Prince George's County – Green Businesses – Tax Credits**

3 FOR the purpose of authorizing the governing body of Prince George's County to
4 grant, by law, a tax credit against the county property tax imposed on certain
5 property owned or leased by certain businesses; authorizing the governing body
6 of Prince George's County to provide, by law, for eligibility and certification
7 criteria for the credit, the amount and duration of the credit, certain regulations
8 and procedures, and any other provision necessary to carry out the credit;
9 requiring the County Council and the County Executive of Prince George's
10 County to jointly appoint an advisory board; specifying the duties of the
11 advisory board; requiring certain members of the advisory board to be affiliated
12 with certain organizations; defining certain terms; providing for the application
13 of this Act; and generally relating to a property tax credit in Prince George's
14 County for certain property owned or leased by certain businesses.

15 BY adding to
16 Article – Tax – Property
17 Section 9–318(f)
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 – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 9-318.

2 (F) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE
3 THE MEANINGS INDICATED.

4 (II) "GREEN BUSINESS" MEANS A BUSINESS THAT IS
5 CERTIFIED BY PRINCE GEORGE'S COUNTY AND:

6 1. PRIMARYLY DISTRIBUTES, MANUFACTURES,
7 MARKETS, OR SELLS GREEN PRODUCTS; ~~OR~~

8 2. PRIMARYLY PROVIDES SERVICES RELATING TO
9 GREEN PRODUCTS; OR

10 3. PRIMARYLY PROVIDES RESEARCH AND
11 DEVELOPMENT RELATING TO GREEN PRODUCTS.

12 ~~2. ENGAGES IN GREEN PRACTICES.~~

13 ~~(III) "GREEN PRACTICES" MEANS:~~

14 ~~1. COMPLIANCE WITH ALL ENVIRONMENTAL~~
15 ~~REGULATIONS;~~

16 ~~2. IMPLEMENTATION OF PROCEDURES FOR:~~

17 ~~A. WATER CONSERVATION;~~

18 ~~B. SOLID WASTE REDUCTION AND RECYCLING;~~

19 ~~C. ENERGY CONSERVATION; AND~~

20 ~~D. POLLUTION PREVENTION; AND~~

21 ~~3. OFFERING ENVIRONMENTAL EDUCATION AND~~
22 ~~OUTREACH TO THE COMMUNITY AND OTHER BUSINESSES.~~

23 ~~(IV)~~ (III) "GREEN PRODUCT" MEANS A PRODUCT THAT:

24 1. IS ENERGY OR WATER EFFICIENT;

25 2. USES HEALTHY, NONTOXIC MATERIALS;

26 3. IS MADE FROM RECYCLED OR RENEWABLE
27 RESOURCES; OR

1 4. MAKES CURRENT PRODUCTS MORE ENERGY
2 EFFICIENT;~~OR~~

3 ~~5. IS RECYCLABLE OR BIODEGRADABLE.~~

4 (2) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY
5 GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX
6 IMPOSED ON REAL OR PERSONAL PROPERTY THAT IS OWNED OR LEASED BY A
7 CERTIFIED GREEN BUSINESS.

8 (3) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY
9 PROVIDE, BY LAW, FOR:

10 (I) CRITERIA FOR ELIGIBILITY AND CERTIFICATION FOR
11 THE TAX CREDIT UNDER THIS SUBSECTION;

12 (II) THE AMOUNT AND DURATION OF THE TAX CREDIT
13 UNDER THIS SUBSECTION;

14 (III) REGULATIONS AND PROCEDURES FOR THE
15 APPLICATION, CERTIFICATION, AND UNIFORM PROCESSING OF REQUESTS FOR
16 THE TAX CREDIT; AND

17 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE
18 TAX CREDIT.

19 (4) (I) THE COUNTY COUNCIL AND COUNTY EXECUTIVE OF
20 PRINCE GEORGE’S COUNTY SHALL JOINTLY APPOINT AN ADVISORY BOARD TO
21 PROVIDE ADVICE TO THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY
22 REGARDING THE IMPLEMENTATION OF PARAGRAPH (3) OF THIS SUBSECTION.

23 (II) A MAJORITY OF THE MEMBERS OF THE ADVISORY
24 BOARD SHALL BE AFFILIATED WITH A NONPROFIT ENVIRONMENTAL
25 ORGANIZATION IN THE STATE.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
28 2009.