

# SENATE BILL 644

Q1

9lr2567

---

By: **Senator Astle**

Introduced and read first time: February 6, 2009

Assigned to: Budget and Taxation

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Marine Trade Waterfront Property**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
4 governing body of a county or of a municipal corporation to grant, by law, a tax  
5 credit against the county or municipal corporation property tax imposed on  
6 certain waterfront property used primarily in certain activities or businesses;  
7 authorizing the county or municipal corporation to provide, by law, for the  
8 amount and duration of the credit and certain other provisions to carry out the  
9 credit; defining a certain term; providing for the application of this Act; and  
10 generally relating to a local property tax credit for marine trade waterfront  
11 property.

12 BY adding to

13 Article – Tax – Property

14 Section 9–251

15 Annotated Code of Maryland

16 (2007 Replacement Volume and 2008 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 – Property**

20 **9–251.**

21 (A) **IN THIS SECTION:**

22 (1) **“MARINE TRADE WATERFRONT PROPERTY” MEANS REAL**  
23 **PROPERTY THAT:**

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (I) IS ADJACENT TO THE TIDAL WATERS OF THE STATE;

2 (II) IS USED PRIMARILY FOR AN ACTIVITY OR BUSINESS  
3 THAT REQUIRES DIRECT ACCESS TO, OR LOCATION IN, MARINE WATERS DUE TO  
4 THE NATURE OF THE ACTIVITY OR BUSINESS; AND

5 (III) FOR THE MOST RECENT 3-YEAR PERIOD, HAS  
6 PRODUCED AN AVERAGE ANNUAL GROSS INCOME OF AT LEAST \$1,000; AND

7 (2) "MARINE TRADE WATERFRONT PROPERTY" INCLUDES:

8 (I) MARINAS, BOAT RAMPS, BOAT HAULING AND REPAIR  
9 FACILITIES, RECREATIONAL FACILITIES, FISHING FACILITIES, AND ANY OTHER  
10 BOATING FACILITIES; AND

11 (II) LAND THAT IS ADJACENT TO OR UNDER IMPROVEMENTS  
12 USED PRIMARILY FOR AN ACTIVITY OR BUSINESS THAT REQUIRES ACCESS TO,  
13 OR LOCATION IN, MARINE WATERS DUE TO THE NATURE OF THE ACTIVITY OR  
14 BUSINESS.

15 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
16 GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY  
17 GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL  
18 CORPORATION PROPERTY TAX IMPOSED ON MARINE TRADE WATERFRONT  
19 PROPERTY.

20 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
21 GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY  
22 PROVIDE, BY LAW, FOR:

23 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS  
24 SECTION;

25 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT  
26 UNDER THIS SECTION;

27 (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND  
28 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

29 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE  
30 CREDIT UNDER THIS SECTION.

1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,  
3 2009.