

## CHAPTER 728

(House Bill 1429)

AN ACT concerning

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

FOR the purpose of requiring the Secretary of Business and Economic Development to notify members of certain county delegations to the General Assembly after receipt of an application for designation or expansion of a BRAC Revitalization and Incentive Zone; altering the effective date of the BRAC Revitalization and Incentive Zones; altering the date that local governing bodies make certain certifications to the State Department of Assessments and Taxation; altering the date that the State Department of Assessments and Taxation makes certain calculations for amounts due to certain political subdivisions; providing for the application of this Act; and generally relating to BRAC Revitalization and Incentive Zones.

*BY adding to*

*Article – Economic Development*  
*Section 5–1302(c)*  
*Annotated Code of Maryland*  
*(2008 Volume)*

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

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

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

### **Article – Economic Development**

5–1302.

**(C) AFTER THE SECRETARY'S RECEIPT OF AN APPLICATION FOR DESIGNATION OF AN AREA AS A BRAC REVITALIZATION AND INCENTIVE ZONE OR EXPANSION OF AN EXISTING ZONE UNDER § 5-1305 OF THIS SUBTITLE, THE SECRETARY SHALL NOTIFY THE MEMBERS OF THE COUNTY DELEGATION TO THE GENERAL ASSEMBLY FOR EACH COUNTY IN WHICH A ZONE IS PROPOSED TO BE LOCATED.**

5-1304.

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

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

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

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

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

5-1306.

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

### **Article - Tax - Property**

2-222.

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

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

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

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

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

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

SECTION ~~2.~~ 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2009, and shall be applicable to all BRAC Revitalization and Incentive Zones designated after October 1, 2008.

**Approved by the Governor, May 19, 2009.**