

Chapter 724

(House Bill 1135)

AN ACT concerning

Property Tax Credit – Grocery Stores – Low-Income Areas

FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to grant, by law, a tax credit against the county or municipal corporation property tax imposed on certain grocery stores in certain areas; authorizing the county or municipal corporation to provide, by law, for the amount and duration of the credit ~~and certain other~~ eligibility criteria for the credit, certain regulations and procedures, and any other provision necessary ~~provisions~~ to carry out the credit; defining certain terms; providing for the application of this Act; and generally relating to a local property tax credit for certain grocery stores in certain areas.

BY adding to

Article – Tax – Property

Section 9–252

Annotated Code of Maryland

(2007 Replacement Volume and 2009 Supplement)

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

Article – Tax – Property

9–252.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “GROCERY STORE” MEANS AN ENTITY:

(I) WHOSE PRIMARY BUSINESS IS SELLING FOOD AT RETAIL TO THE GENERAL PUBLIC FOR OFF–PREMISES CONSUMPTION; AND

(II) AT LEAST 20% OF THE GROSS RECEIPTS OF WHICH ARE DERIVED FROM THE RETAIL SALE OF FRESH PRODUCE, MEATS, AND DAIRY PRODUCTS.

(3) “LOW-INCOME AREA” MEANS AN AREA DESIGNATED, BY LAW, BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION AS A LOW-INCOME AREA FOR PURPOSES OF A TAX CREDIT UNDER THIS SECTION.

(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS USED FOR A GROCERY STORE LOCATED IN A LOW-INCOME AREA.

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

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

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

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

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2010, and shall be applicable to all taxable years beginning after June 30, 2010.

Approved by the Governor, May 20, 2010.