

# HOUSE BILL 1114

Q2

11r0734  
CF SB 436

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By: **Prince George's County Delegation**

Introduced and read first time: February 11, 2011

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Municipal Corporations – Tax Credit for**  
3 **Revitalization Districts**

4 **PG 415–11**

5 FOR the purpose of authorizing the governing body of a municipal corporation in  
6 Prince George's County to establish, by resolution, certain areas within the  
7 municipal corporations as revitalization districts; authorizing the governing  
8 body of a municipal corporation in Prince George's County to grant a property  
9 tax credit against the municipal corporation property tax imposed on real  
10 property within a designated revitalization district; authorizing the governing  
11 body of a municipal corporation in Prince George's County to provide, by law,  
12 certain provisions to carry out the tax credit authorized by this Act; defining a  
13 certain term; and generally relating to tax credits for revitalization districts in a  
14 municipal corporation in Prince George's County.

15 BY adding to  
16 Article – Tax – Property  
17 Section 9–318(g)  
18 Annotated Code of Maryland  
19 (2007 Replacement Volume and 2010 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**

23 9–318.

24 **(G) (1) IN THIS SUBSECTION, “REVITALIZATION DISTRICT” MEANS AN**  
25 **AREA IN A MUNICIPAL CORPORATION IN PRINCE GEORGE’S COUNTY**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 DESIGNATED BY RESOLUTION ADOPTED BY THE GOVERNING BODY OF THE  
2 MUNICIPAL CORPORATION IF THE DESIGNATED AREA IS FOUND BY THE  
3 MUNICIPAL CORPORATION TO BE IN NEED OF REDEVELOPMENT.

4 (2) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN  
5 PRINCE GEORGE'S COUNTY MAY, BY RESOLUTION, ESTABLISH REVITALIZATION  
6 DISTRICTS FOR THE PURPOSE OF ENCOURAGING REDEVELOPMENT.

7 (3) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN  
8 PRINCE GEORGE'S COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT  
9 AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL  
10 PROPERTY LOCATED WITHIN A REVITALIZATION DISTRICT THAT IS:

11 (I) CONSTRUCTED OR SUBSTANTIALLY REDEVELOPED IN  
12 CONFORMANCE WITH ADOPTED ELIGIBILITY CRITERIA; AND

13 (II) REASSESSED AS A RESULT OF THE CONSTRUCTION OR  
14 REDEVELOPMENT AT A HIGHER VALUE THAN THAT ASSESSED PRIOR TO THE  
15 CONSTRUCTION OR REDEVELOPMENT.

16 (4) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN  
17 PRINCE GEORGE'S COUNTY MAY PROVIDE BY LAW:

18 (I) CRITERIA FOR THE DESIGNATION OF A REVITALIZATION  
19 DISTRICT;

20 (II) CRITERIA FOR ELIGIBILITY FOR THE PROPERTY TAX  
21 CREDIT UNDER THIS SUBSECTION;

22 (III) THE AMOUNT AND DURATION OF THE TAX CREDIT;

23 (IV) REGULATIONS AND PROCEDURES FOR THE  
24 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;  
25 AND

26 (V) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE  
27 TAX CREDIT UNDER THIS SUBSECTION.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 June 1, 2011.