

HOUSE BILL 231

Q2

8lr0637

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

Introduced and read first time: January 18, 2018

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 12, 2018

CHAPTER _____

1 AN ACT concerning

2 **Prince George's County – Property Tax Credit for Security Camera Systems**

3 **PG 405–18**

4 FOR the purpose of authorizing the governing body of Prince George's County to grant, by
5 law, a certain property tax credit against the county property tax imposed on
6 residential or commercial real property equipped with security camera systems for a
7 certain purpose; specifying the amount of the property tax credit, subject to certain
8 limitations; authorizing the governing body of Prince George's County to provide, by
9 law, for the administration of the tax credit; providing for the application of this Act;
10 and generally relating to a property tax credit in Prince George's County for certain
11 security camera system costs.

12 BY adding to

13 Article – Tax – Property

14 Section 9–318(h)

15 Annotated Code of Maryland

16 (2012 Replacement Volume and 2017 Supplement)

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

19 **Article – Tax – Property**

20 9–318.

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 **(H) (1) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY**
2 **GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX**
3 **IMPOSED ON RESIDENTIAL OR COMMERCIAL REAL PROPERTY EQUIPPED WITH A**
4 **SECURITY CAMERA SYSTEM ON THE EXTERIOR OF THE PROPERTY FOR THE PURPOSE**
5 **OF CRIME PREVENTION OR REDUCTION.**

6 **(2) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE**
7 **AMOUNT OF THE PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION IS**
8 **EQUAL TO THE PURCHASE PRICE OF EACH SECURITY CAMERA, EXCLUDING THE**
9 **COSTS OF INSTALLATION AND ACCESSORIES.**

10 **(II) FOR ANY TAXABLE YEAR, THE PROPERTY TAX CREDIT MAY**
11 **NOT EXCEED THE LESSER OF:**

12 **1. \$200 PER SECURITY CAMERA; OR**

13 **2. \$500 FOR A RESIDENTIAL PROPERTY OR \$750 FOR A**
14 **COMMERCIAL PROPERTY.**

15 **(3) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE**
16 **GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY PROVIDE, BY LAW, FOR:**

17 **(I) ELIGIBILITY CRITERIA FOR THE PROPERTY TAX CREDIT**
18 **UNDER THIS SUBSECTION, INCLUDING SECURITY CAMERA SPECIFICATIONS;**

19 **(II) THE AMOUNT AND DURATION OF THE TAX CREDIT;**

20 **(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
21 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

22 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**
23 **CREDIT UNDER THIS SUBSECTION.**

24 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
25 **1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.**