

HOUSE BILL 918

Q2
HB 1426/17 – W&M

8lr2959

By: **Delegates Fisher, Clark, and Jackson**

Introduced and read first time: February 5, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County – Personal Property Tax – Exemption**

3 FOR the purpose of exempting certain personal property from the Calvert County property
4 tax; providing that certain personal property remains subject to the Calvert County
5 property tax; providing that certain personal property that is subject to a payment
6 in lieu of taxes agreement shall be subject to the Calvert County property tax on the
7 termination of the agreement; providing for the application of this Act; and generally
8 relating to an exemption from the Calvert County personal property tax.

9 BY adding to

10 Article – Tax – Property

11 Section 7–402

12 Annotated Code of Maryland

13 (2012 Replacement Volume and 2017 Supplement)

14 Preamble

15 WHEREAS, Calvert County imposes a personal property tax at a rate of \$2.23 per
16 \$100 of assessed value on businesses that purchase new equipment; and

17 WHEREAS, Calvert County businesses should not be penalized for investing in new
18 equipment and growing the economy; and

19 WHEREAS, Calvert County businesses should not be taxed on the same equipment
20 each year; and

21 WHEREAS, The purpose of this Act is to eliminate the burden the personal property
22 tax places on business investment and job creation in Calvert County; now, therefore,

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



Article – Tax – Property

1

2 **7-402.**

3 (A) THIS SECTION APPLIES ONLY IN CALVERT COUNTY.

4 (B) EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D) OF THIS SECTION,
5 PERSONAL PROPERTY IS NOT SUBJECT TO THE COUNTY PROPERTY TAX.6 (C) THE FOLLOWING PERSONAL PROPERTY IS SUBJECT TO THE COUNTY
7 PROPERTY TAX:8 (1) OPERATING PERSONAL PROPERTY OF A RAILROAD OR A PUBLIC
9 UTILITY;10 (2) PROPERTY USED TO PROVIDE A CABLE TELEVISION, DATA, OR
11 TELECOMMUNICATIONS SERVICE, INCLUDING:

12 (I) ALL FIBER-OPTIC AND OTHER CABLE WIRE SYSTEMS;

13 (II) CELLULAR TELEPHONE TOWERS; AND

14 (III) WIRELESS APPURTENANCES ATTACHED TO OR INSTALLED
15 ON CELLULAR TELEPHONE TOWERS; AND16 (3) ELECTRONIC BINGO MACHINES AUTHORIZED TO OPERATE UNDER
17 § 12-308 OF THE CRIMINAL LAW ARTICLE.18 (D) PERSONAL PROPERTY THAT IS EXEMPT FROM TAXATION AS OF JULY 1,
19 2018, IN ACCORDANCE WITH A PAYMENT IN LIEU OF TAXES AGREEMENT UNDER
20 § 7-514(C) OR § 7-517 OF THIS TITLE SHALL BE SUBJECT TO THE COUNTY PROPERTY
21 TAX ON THE TERMINATION OF THE AGREEMENT.22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
23 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.