

# HOUSE BILL 188

Q2  
SB 928/18 – B&T

9lr0584  
CF 9lr0929

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

Introduced and read first time: January 23, 2019

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 5, 2019

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Prince George's County – Property Tax Credits – Grocery Stores**

3 **PG 409–19**

4 FOR the purpose of authorizing the governing body of Prince George's County to grant, by  
5 law, a property tax credit against the county property tax imposed on personal  
6 property of a grocery store that completes certain construction and is located in a  
7 certain healthy food priority area; requiring the governing body of Prince George's  
8 County to designate what constitutes a healthy food priority area for purposes of the  
9 tax credit based on certain factors; providing that the tax credit may not exceed a  
10 certain amount; authorizing the governing body of Prince George's County to  
11 provide, by law, for certain matters relating to the tax credit; defining certain terms;  
12 providing for the application of this Act; and generally relating to a property tax  
13 credit for grocery stores in Prince George's County.

14 BY adding to

15 Article – Tax – Property

16 Section 9–318(h)

17 Annotated Code of Maryland

18 (2012 Replacement Volume and 2018 Supplement)

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

21 **Article – Tax – Property**

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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 9-318.

2 (H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE  
3 MEANINGS INDICATED.

4 (II) "ELIGIBLE CONSTRUCTION" MEANS CONSTRUCTION OF A  
5 NEW GROCERY STORE OR ANY SUBSTANTIAL RENOVATION OF AN EXISTING  
6 GROCERY STORE.

7 (III) "GROCERY STORE" MEANS A STORE THAT HAS:

8 1. ALL MAJOR FOOD DEPARTMENTS, INCLUDING  
9 PRODUCE, MEAT, SEAFOOD, DAIRY, AND CANNED AND PACKAGED GOODS;

10 2. MORE THAN 50% OF TOTAL SALES DERIVED FROM  
11 FOOD SALES; AND

12 3. MORE THAN 50% OF TOTAL FLOOR SPACE DEDICATED  
13 TO FOOD SALES.

14 (2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY  
15 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE  
16 COUNTY PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS OWNED BY A  
17 GROCERY STORE THAT:

18 (I) COMPLETES ELIGIBLE CONSTRUCTION; AND

19 (II) IS LOCATED IN A HEALTHY FOOD PRIORITY AREA.

20 (3) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY SHALL, BY  
21 ~~LAW~~ LOCAL ORDINANCE, DESIGNATE WHAT CONSTITUTES A HEALTHY FOOD  
22 PRIORITY AREA FOR PURPOSES OF THE TAX CREDIT UNDER THIS SUBSECTION,  
23 BASED ON THE FOLLOWING FACTORS:

24 (I) THE AVAILABILITY OF FRESH FRUIT, VEGETABLES, AND  
25 OTHER HEALTHY FOODS IN THE AREA;

26 (II) THE INCOME LEVELS OF LOCAL RESIDENTS;

27 (III) THE TRANSPORTATION NEEDS OF LOCAL RESIDENTS;

28 (IV) THE AVAILABILITY OF PUBLIC TRANSPORTATION;

1 (V) ANY COMMENTS FROM MUNICIPAL GOVERNMENTS, IF  
2 APPLICABLE; AND

3 (VI) ANY OTHER FACTORS THAT THE GOVERNING BODY  
4 CONSIDERS RELEVANT.

5 (4) A PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION  
6 FOR A TAXABLE YEAR MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED  
7 ON THE PERSONAL PROPERTY OF A GROCERY STORE IN THAT YEAR.

8 (5) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY  
9 ESTABLISH, BY LAW:

10 (I) LIMITS ON THE CUMULATIVE AMOUNT OF PROPERTY TAX  
11 CREDITS GRANTED UNDER THIS SUBSECTION;

12 (II) ADDITIONAL LIMITATIONS ON THE AMOUNT OF THE CREDIT;

13 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR GROCERY  
14 STORES TO QUALIFY FOR THE TAX CREDIT UNDER THIS SUBSECTION;

15 (IV) ADDITIONAL CRITERIA FOR WHAT CONSTITUTES ELIGIBLE  
16 CONSTRUCTION THAT MAY QUALIFY A GROCERY STORE FOR THE TAX CREDIT UNDER  
17 THIS SUBSECTION; AND

18 (V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS  
19 SUBSECTION.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
21 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.