HOUSE BILL 1168

By: Delegate M. Fisher
Introduced and read first time: February 8, 2021
Assigned to: Ways and Means

A BILL ENTITLED

AN ACT concerning

Calvert County – Personal Property Tax – Exemption

FOR the purpose of exempting certain personal property from the Calvert County property tax; providing that certain personal property remains subject to the Calvert County property tax; providing that certain personal property that is subject to a payment-in-lieu-of-taxes agreement is subject to the Calvert County property tax on the termination of the agreement; exempting, for a certain taxable year, certain personal property of certain nonessential businesses from the Calvert County property tax; providing for the application of this Act; and generally relating to the Calvert County personal property tax.

BY adding to

Article – Tax – Property
Section 7–402
Annotated Code of Maryland
(2019 Replacement Volume and 2020 Supplement)

Preamble

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

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

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

WHEREAS, The purpose of this Act is to eliminate the burden the personal property tax places on business investment and job creation in Calvert County; now, therefore,
SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Tax – Property

7–402.

(A) THIS SECTION APPLIES ONLY IN CALVERT COUNTY.

(B) EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D) OF THIS SECTION,
PERSONAL PROPERTY IS NOT SUBJECT TO THE COUNTY PROPERTY TAX.

(C) THE FOLLOWING PERSONAL PROPERTY IS SUBJECT TO THE COUNTY
PROPERTY TAX:

(1) OPERATING PERSONAL PROPERTY OF A RAILROAD OR A PUBLIC
UTILITY;

(2) PROPERTY USED TO PROVIDE A CABLE TELEVISION, DATA, OR
TELECOMMUNICATIONS SERVICE, INCLUDING:

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

(II) CELLULAR TELEPHONE TOWERS; AND

(III) WIRELESS APPURTENANCES ATTACHED TO OR INSTALLED
ON CELLULAR TELEPHONE TOWERS; AND

(3) ELECTRONIC INSTANT BINGO MACHINES AUTHORIZED TO BE
OPERATED UNDER § 12–308 OF THE CRIMINAL LAW ARTICLE.

(D) PERSONAL PROPERTY THAT IS EXEMPT FROM TAXATION AS OF JULY 1,
2021, IN ACCORDANCE WITH A PAYMENT–IN–LIEU–OF–TAXES AGREEMENT UNDER
§ 7–514(A) OR § 7–517 OF THIS TITLE IS SUBJECT TO THE COUNTY PROPERTY TAX
ON THE TERMINATION OF THE AGREEMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding any other
law, for the taxable year beginning after June 30, 2020, but before July 1, 2021, personal
property of a nonessential business, as described under Governor Hogan’s Executive Order
20–03–23–01, that is located in Calvert County is not subject to the county property tax.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be
applicable to all taxable years beginning after June 30, 2021.
SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2021.