

SENATE BILL 261

Q2

11r0474

(PRE-FILED)

By: **Senator Simonaire**

Requested: August 13, 2020

Introduced and read first time: January 13, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit for Business Entities – State of**
3 **Emergency**

4 FOR the purpose of authorizing the governing body of Anne Arundel County to grant, by
5 law, a tax credit against the county property tax imposed on real property owned or
6 leased by a business entity affected by a certain state of emergency; authorizing the
7 governing body of Anne Arundel County to provide, by law, for the amount and
8 duration of the credit, the eligibility criteria, the regulations and application process
9 for the credit, and any other provision necessary to administer the credit; providing
10 for the application of this Act; and generally relating to a property tax credit in Anne
11 Arundel County for business entities.

12 BY adding to

13 Article – Tax – Property

14 Section 9–303(b)(8)

15 Annotated Code of Maryland

16 (2019 Replacement Volume and 2020 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 9–303.

21 (b) (8) (I) **THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY**
22 **GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AGAINST THE**
23 **COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS OWNED OR LEASED**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY A BUSINESS ENTITY AFFECTED BY A STATE OF EMERGENCY DECLARED UNDER
2 TITLE 14 OF THE PUBLIC SAFETY ARTICLE.

3 (II) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY
4 PROVIDE, BY LAW, FOR:

5 1. THE AMOUNT AND DURATION OF THE TAX CREDIT
6 UNDER THIS PARAGRAPH;

7 2. ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX
8 CREDIT;

9 3. REGULATIONS AND PROCEDURES FOR THE
10 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

11 4. ANY OTHER PROVISION NECESSARY TO CARRY OUT
12 THE TAX CREDIT UNDER THIS PARAGRAPH.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
14 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.