

# SENATE BILL 887

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CF HB 1137

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By: **Senators Elfreth and Simonaire**

Introduced and read first time: February 9, 2021

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Business Entities – State of Emergency**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the  
4 governing body of a county or municipal corporation to grant a certain property tax  
5 credit against the county or municipal corporation property tax imposed on certain  
6 property owned or leased by a business entity affected by a certain state of  
7 emergency; authorizing the Mayor and City Council of Baltimore City or the  
8 governing body of a county or municipal corporation to provide, by law, for certain  
9 matters relating to the tax credit; providing for the application of this Act; and  
10 generally relating to a tax credit for business entities affected by a state of  
11 emergency.

12 BY adding to

13 Article – Tax – Property

14 Section 9–266

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 **9–266.**

21 **(A) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
22 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,**  
23 **A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**  
24 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL OR PERSONAL**  
25 **PROPERTY THAT IS OWNED OR LEASED BY A BUSINESS ENTITY AFFECTED BY A STATE**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 OF EMERGENCY DECLARED UNDER TITLE 14 OF THE PUBLIC SAFETY ARTICLE.

2 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
3 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY  
4 LAW, FOR:

5 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS  
6 SECTION;

7 (2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;

8 (3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND  
9 UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

10 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX  
11 CREDIT UNDER THIS SECTION.

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