

SENATE BILL 956

Q2

1lr3046

By: **Senator Salling**

Introduced and read first time: February 19, 2021

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

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

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

12 BY adding to
13 Article – Tax – Property
14 Section 9–305(h)
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 9–305.

21 **(H) (1) THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY**
22 **LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY**
23 **PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS OWNED OR LEASED BY A**
24 **BUSINESS ENTITY AFFECTED BY A STATE OF EMERGENCY DECLARED UNDER TITLE**
25 **14 OF THE PUBLIC SAFETY ARTICLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) THE GOVERNING BODY OF BALTIMORE COUNTY MAY PROVIDE, BY**
2 **LAW, FOR:**

3 **(I) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER**
4 **THIS SUBSECTION;**

5 **(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;**

6 **(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION**
7 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

8 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**
9 **CREDIT UNDER THIS SUBSECTION.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
11 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.