

SB0528/613020/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 528, AS AMENDED
(First Reading File Bill)

AMENDMENT NO. 1

On page 1 of the bill, in line 10, after “of” insert “a”; and in line 11, strike “exemptions” and substitute “exemption”.

AMENDMENT NO. 2

On page 25 of the Education, Health, and Environmental Affairs Committee Amendments (SB0528/303024/1), in line 6 of Amendment No. 9, strike “SUBSECTIONS” and substitute “SUBSECTION”; in line 7, strike “AND (D)”; and strike beginning with “(D)” in line 8 down through “TAX.” in line 13.

On page 46 of the bill, in line 13, after “(C)” insert “(1) (I) IN _____ THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.”

(II) “BROWNFIELD” MEANS:

1. A FORMER INDUSTRIAL OR COMMERCIAL SITE IDENTIFIED BY FEDERAL OR STATE LAWS OR REGULATIONS AS CONTAMINATED OR POLLUTED; OR

2. A CLOSED MUNICIPAL OR RUBBLE LANDFILL REGULATED UNDER A REFUSE DISPOSAL PERMIT BY THE MARYLAND DEPARTMENT OF THE ENVIRONMENT.

(III) “COMMUNITY SOLAR ENERGY GENERATING SYSTEM” HAS THE MEANING STATED IN § 7-306.2 OF THE PUBLIC UTILITIES ARTICLE.

(IV) “ELECTRIC COMPANY” HAS THE MEANING STATED IN § 1-101 OF THE PUBLIC UTILITIES ARTICLE.

(2) FOR ANY TAXABLE YEAR BEGINNING AFTER JUNE 30, 2022,”;

in line 13, strike “PERSONAL” and substitute “PERSONAL”; in line 16, strike “(1)” and substitute “**(I) AS DEFINED IN REGULATION OF THE PUBLIC SERVICE COMMISSION, IS PART OF A COMMUNITY SOLAR ENERGY GENERATING SYSTEM THAT:**

1. HAS A GENERATING CAPACITY THAT DOES NOT EXCEED 2 MEGAWATTS AS MEASURED BY THE ALTERNATING CURRENT RATING OF THE SYSTEM’S INVERTER; AND

2. PROVIDES AT LEAST 50% OF THE ENERGY IT PRODUCES TO LOW- OR MODERATE-INCOME CUSTOMERS AT A COST THAT IS AT LEAST 20% LESS THAN THE AMOUNT CHARGED BY THE ELECTRIC COMPANY THAT SERVES THE AREA WHERE THE COMMUNITY SOLAR ENERGY GENERATING SYSTEM IS LOCATED; AND

(II)”;

strike beginning with “ROOFTOPS” in line 16 down through “AND” in line 17 and substitute “**A ROOFTOP, PARKING FACILITY CANOPY, OR BROWNFIELD.**”; and strike in their entirety lines 18 through 21, inclusive, and substitute:

“(3) PERSONAL PROPERTY THAT RECEIVES AN EXEMPTION UNDER THIS SUBSECTION IS EXEMPT FROM COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX FOR EACH TAXABLE YEAR IN WHICH THE PROPERTY CONTINUES

TO MEET THE REQUIREMENTS FOR THE EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION.

(4) THE SUPERVISOR OF A COUNTY OR A MUNICIPAL CORPORATION MAY NOT ACCEPT AN APPLICATION FROM A PROPERTY OWNER FOR THE EXEMPTION UNDER THIS SUBSECTION AFTER DECEMBER 31, 2024.

(5) ON OR BEFORE OCTOBER 1 EACH YEAR, THE DEPARTMENT SHALL REPORT TO THE SENATE BUDGET AND TAXATION COMMITTEE AND THE HOUSE WAYS AND MEANS COMMITTEE, IN ACCORDANCE WITH § 2-1257 OF THE STATE GOVERNMENT ARTICLE, ON THE NUMBER AND LOCATION OF PROJECTS THAT, IN THE IMMEDIATELY PRECEDING TAXABLE YEAR, HAVE RECEIVED THE EXEMPTION UNDER THIS SUBSECTION.”.