

SENATE BILL 344

Q1
SB 67/24 – B&T

5lr1186
CF HB 341

By: **Senators Brooks and Watson**
Introduced and read first time: January 16, 2025
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Retail Service Station Conversions**

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, by law, a credit against
5 the county or municipal corporation property tax imposed on real property if use of
6 the real property has been converted from a retail service station to other certain
7 uses; requiring the State to pay to each county or municipal corporation that grants
8 the property tax credit under this Act an amount equal to a certain percentage of
9 certain forgone revenue of the county or municipal corporation; and generally
10 relating to a property tax credit for retail service station conversions.

11 BY adding to
12 Article – Tax – Property
13 Section 9–275
14 Annotated Code of Maryland
15 (2019 Replacement Volume and 2024 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
17 That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 **9–275.**

20 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
21 **INDICATED.**

22 **(2) “DISCOUNT STORE” MEANS A RETAIL STORE THAT OFFERS FOR**
23 **SALE:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 **(I) A COMBINATION AND VARIETY OF CONVENIENCE AND**
2 **CONSUMER SHOPPING GOODS; AND**

3 **(II) THE MAJORITY OF THE ITEMS IN THE INVENTORY AT A**
4 **PRICE NOT TO EXCEED \$5.**

5 **(3) "RETAIL USE" DOES NOT INCLUDE USE AS A DISCOUNT STORE OR**
6 **A SELF-SERVICE STORAGE FACILITY.**

7 **(B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT A PROPERTY TAX**
8 **CREDIT AUTHORIZED UNDER THIS SECTION BE GRANTED PRIMARILY TO DEFRAY**
9 **COSTS ASSOCIATED WITH THE REMOVAL OF UNDERGROUND STORAGE TANKS AND**
10 **THE REMEDIATION OF ANY CONTAMINATION ASSOCIATED WITH UNDERGROUND**
11 **STORAGE TANKS.**

12 **(C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
13 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,**
14 **A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR**
15 **MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY IF THE USE**
16 **OF THE REAL PROPERTY HAS BEEN CONVERTED FROM A RETAIL SERVICE STATION**
17 **TO ANOTHER RETAIL USE, A RESIDENTIAL USE, OR A MIXED RETAIL AND**
18 **RESIDENTIAL USE.**

19 **(D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
20 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY**
21 **LAW, FOR:**

22 **(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS**
23 **SECTION;**

24 **(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT;**

25 **(3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND**
26 **UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

27 **(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**
28 **CREDIT UNDER THIS SECTION.**

29 **(E) AS PROVIDED IN THE STATE BUDGET, THE STATE SHALL PAY TO EACH**
30 **COUNTY OR MUNICIPAL CORPORATION THAT GRANTS THE TAX CREDIT UNDER THIS**
31 **SECTION AN AMOUNT EQUAL TO 50% OF THE PROPERTY TAX REVENUE THAT WOULD**
32 **HAVE BEEN COLLECTED IF THE TAX CREDIT UNDER THIS SECTION HAD NOT BEEN**
33 **GRANTED.**

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
2 1, 2025, and shall be applicable to all taxable years beginning after June 30, 2025.