

SENATE BILL 58

Q1

(6lr0814)

ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by ~~Senator Brooks~~ Senators Brooks, Augustine, Guzzone, Hettleman, King, Lewis Young, McCray, Rosapepe, and Zucker

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

President.

CHAPTER _____

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; ~~authorizing the State to pay to each county or municipal corporation that~~
8 ~~grants the property tax credit under this Act an amount equal to a certain percentage~~
9 ~~of 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 9–276

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber / conference committee amendments.



1 Annotated Code of Maryland
2 (2019 Replacement Volume and 2025 Supplement)

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

5 **Article – Tax – Property**

6 **9–276.**

7 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
8 INDICATED.

9 (2) “DISCOUNT STORE” MEANS A RETAIL STORE THAT OFFERS FOR
10 SALE:

11 (I) A COMBINATION AND VARIETY OF CONVENIENCE AND
12 CONSUMER SHOPPING GOODS; AND

13 (II) THE MAJORITY OF THE ITEMS IN THE INVENTORY AT A
14 PRICE NOT TO EXCEED \$5.

15 (3) “RETAIL USE” DOES NOT INCLUDE USE ~~AS A DISCOUNT STORE OR~~
16 ~~A SELF-SERVICE STORAGE FACILITY BY:~~

17 (I) A DISCOUNT STORE;

18 (II) A SELF-SERVICE STORAGE FACILITY;

19 (III) A LICENSED RETAILER OF CIGARETTES UNDER TITLE 16 OF
20 THE BUSINESS REGULATION ARTICLE;

21 (IV) A LICENSED OTHER TOBACCO PRODUCTS RETAILER OR
22 TOBACCONIST, AS DEFINED IN § 16.5–101 OF THE BUSINESS REGULATION ARTICLE;

23 (V) AN ELECTRONIC SMOKING DEVICES RETAILER OR A VAPE
24 SHOP VENDOR, AS DEFINED IN § 16.7–101 OF THE BUSINESS REGULATION ARTICLE;
25 OR

26 (VI) A HOLDER OF A CLASS A RETAIL ALCOHOLIC BEVERAGES
27 LICENSE UNDER DIVISION II OF THE ALCOHOLIC BEVERAGES AND CANNABIS
28 ARTICLE.

1 (B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT A PROPERTY TAX
 2 CREDIT AUTHORIZED UNDER THIS SECTION BE GRANTED PRIMARILY TO DEFRAY
 3 COSTS ASSOCIATED WITH THE REMOVAL OF UNDERGROUND STORAGE TANKS AND
 4 THE REMEDIATION OF ANY CONTAMINATION ASSOCIATED WITH UNDERGROUND
 5 STORAGE TANKS.

6 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
 7 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,
 8 A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR
 9 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY IF THE USE
 10 OF THE REAL PROPERTY HAS BEEN CONVERTED FROM A RETAIL SERVICE STATION
 11 TO ANOTHER RETAIL USE, A RESIDENTIAL USE, OR A MIXED RETAIL AND
 12 RESIDENTIAL USE.

13 (D) THE TAX CREDIT UNDER THIS SECTION MAY NOT BE GRANTED FOR REAL
 14 PROPERTY UNLESS UNDERGROUND STORAGE TANKS LOCATED ON OR FORMERLY
 15 LOCATED ON THE REAL PROPERTY HAVE BEEN PERMANENTLY CLOSED IN
 16 ACCORDANCE WITH REGULATIONS OF THE DEPARTMENT OF THE ENVIRONMENT.

17 ~~(D)~~ (E) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE
 18 GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY
 19 LAW, FOR:

20 (1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS
 21 SECTION;

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

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

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

27 ~~(E) THE STATE MAY PAY TO EACH COUNTY OR MUNICIPAL CORPORATION~~
 28 ~~THAT GRANTS THE TAX CREDIT UNDER THIS SECTION AN AMOUNT EQUAL TO 50% OF~~
 29 ~~THE PROPERTY TAX REVENUE THAT WOULD HAVE BEEN COLLECTED IF THE TAX~~
 30 ~~CREDIT UNDER THIS SECTION HAD NOT BEEN GRANTED.~~

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
 32 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.