

SENATOR SARAH ELFRETH  
*Legislative District 30*  
Anne Arundel County

Budget and Taxation Committee

*Subcommittees*

Education, Business and Administration

Chair, Pensions

*Senate Chair*

Joint Committee on Administrative,  
Executive, and Legislative Review

Joint Committee on the Chesapeake and  
Atlantic Coastal Bays Critical Area



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THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

March 3, 2021

**Testimony in Favor of SB887**  
**Property Tax Credit - Business Entities - State of Emergency**

Chairman Guzzone, Vice-Chair Rosapepe, and fellow members of the Budget and Taxation Committee,

I respectfully request a favorable report of Senate Bill 887 to enable our localities to grant a property tax credit for real or personal property to a business that is affected by a State of Emergency.

Members of this Committee are well aware of the challenges that our small businesses have experienced throughout the course of the COVID-19 pandemic. Local, State, and federal governments have responded, implementing programs and strategies to support our small businesses during this public health crisis.

That being said, any tool that could be of benefit in this endeavor should not be left on the table -- and SB887 will ensure that our localities have the ability and flexibility to enact a property tax credit to support our vital business community.

This bill authorizes county and municipal governments to grant a property tax credit for real or personal property owned or leased by a business entity affected by a declared state of emergency. County and municipal governments may determine the amount and duration of the property tax credit, eligibility criteria for the property tax credit, regulations and procedures for the application and processing of requests, as well as whatever else may be necessary to carry out the property tax credit.

This is enabling legislation, and no local government is required to participate. But for those for whom this authority is wanted, this bill will authorize them to do so.

Once again I respectfully request a favorable report of Senate Bill 887 to ensure that our localities have an additional tool in mitigating the economic effects of the COVID-19 pandemic.

Sincerely,

A handwritten signature in black ink that reads "Sarah Elfreth".

Sarah Elfreth