



50 Harry S. Truman Parkway • Annapolis, MD 21401  
Office: 410-841-5772 • Voice: 410-841-5761 • TTY: 800-735-2258  
Email: [rmc.mda@maryland.gov](mailto:rmc.mda@maryland.gov)  
Website: [www.rural.maryland.go](http://www.rural.maryland.go)

*Susan O'Neill, Chair*

*Charlotte Davis, Executive Director*

Testimony in Support of  
Senate Bill 344 – Property Tax Credit – Retail Service Station Conversions  
Budget and Taxation Committee  
January 29, 2025

**The Rural Maryland Council supports Senate Bill 344 - Property Tax Credit – Retail Service Station Conversions.** This bill encourages the repurposing of underutilized properties, potentially leading to revitalized communities and more efficient land use. It allows local governments, including Baltimore City and counties, to grant property tax credits on real properties converted from retail service stations to other uses. Additionally, the bill authorizes the state to reimburse participating local jurisdictions for 50% of the forgone property tax revenue resulting from these credits, as specified in the state budget. This incentivizes the conversion of vacant properties and promotes community development.

Senate Bill 344 benefits rural areas by providing property tax credits for the conversion of underutilized retail service stations into alternative uses, which can drive revitalization in these communities. Many rural areas have abandoned or underdeveloped properties, and this bill encourages redevelopment that can attract new businesses or services to those locations. It incentivizes property revitalization by encouraging the transformation of unused or abandoned retail service stations into productive uses, which can help revitalize rural areas and make better use of existing properties. The bill supports local economic growth by creating opportunities for new businesses and job creation, which is particularly beneficial in rural communities that may struggle with economic activity and development. Additionally, repurposing retail service stations can lead to improvements in local infrastructure and services, such as new retail establishments, community centers, or essential services.

By promoting these conversions in rural areas, the bill helps ensure more efficient use of land, encourages community development, and can stimulate local economies. The Rural Maryland Council respectfully requests your favorable support of Senate Bill 344.

The Rural Maryland Council (RMC) is an independent state agency governed by a nonpartisan, 40-member board that consists of inclusive representation from the federal, state, regional, county, and municipal governments, as well as the for-profit and nonprofit sectors. We bring together federal, state, county, and municipal government officials as well as representatives of the for-profit and nonprofit sectors to identify challenges unique to rural communities and to craft public policy, programmatic, or regulatory solutions.

**“A Collective Voice for Rural Maryland”**