

HB1030/615061/1

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 1030
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike beginning with “Baltimore” through “Use” and substitute “Property Tax Credit - Urban Agricultural Property - Definition”; strike beginning with “providing” in line 3 down through “ownership” in line 5 and substitute “altering the definition of “urban agricultural property”, for purposes of a certain county or municipal corporation property tax credit, to include certain real property of not more than 5 acres”; strike beginning with “the” in line 6 down through “City” in line 7 and substitute “a local property tax credit for urban agricultural property”; and in line 10, strike “8-209” and substitute “9-253”.

AMENDMENT NO. 2

On pages 1 through 7, strike in their entirety the lines beginning with line 16 on page 1 through line 2 on page 7, inclusive, and substitute:

“9-253.”

(a) (1) In this section the following words have the meanings indicated.

(2) “Urban agricultural property” means real property that is:

(i) at least one-eighth of an acre and not more than [2] 5 acres;

(ii) located in a priority funding area, as defined in § 5-7B-02 of the State Finance and Procurement Article; and

(iii) used exclusively for urban agricultural purposes.

(Over)

(3) “Urban agricultural purposes” means:

(i) crop production activities, including the use of mulch or cover crops to ensure maximum productivity and minimize runoff and weed production;

(ii) environmental mitigation activities, including stormwater abatement and groundwater protection;

(iii) community development activities, including recreational activities, food donations, and food preparation and canning classes;

(iv) economic development activities, including employment and training opportunities, and direct sales to restaurants and institutions; and

(v) temporary produce stands used for the sale of produce raised on the premises.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may grant, by law, a tax credit against the county or municipal corporation property tax imposed on urban agricultural property.

(c) (1) Except as provided in paragraph (2) of this subsection, a tax credit under this section shall be granted for 5 years.

(2) (i) If the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation grants a tax credit under this section, the jurisdiction granting a tax credit shall evaluate the effectiveness of the credit after 3 years.

(ii) If the jurisdiction granting the tax credit determines that the tax credit is ineffective in promoting urban agricultural purposes, the jurisdiction granting a tax credit may terminate the tax credit.

(iii) The jurisdiction granting a tax credit under this section may extend the tax credit for an additional 5 years.

(d) The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may provide, by law, for:

(1) the amount of the tax credit under this section;

(2) additional eligibility criteria for the tax credit under this section;

(3) regulations and procedures for the application and uniform processing of requests for the tax credit; and

(4) any other provision necessary to carry out the credit under this section.

(e) At any time during the period for which a property tax credit under this section is granted for urban agricultural property, if the property ceases to be used for urban agricultural purposes, the owner of the property shall be liable for all property taxes that would have been imposed if a property tax credit for urban agricultural property had not been granted.”.