

HOUSE BILL 846

Q2
HB 1168/21 – W&M

2lr2535

By: **Delegates M. Fisher and Clark**
Introduced and read first time: February 7, 2022
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County – Personal Property Tax – Exemption**

3 FOR the purpose of exempting certain personal property from the Calvert County property
4 tax; providing that certain personal property remains subject to the Calvert County
5 property tax; providing that certain personal property that is subject to a
6 payment-in-lieu-of-taxes agreement is subject to the Calvert County property tax
7 on the termination of the agreement; and generally relating to the Calvert County
8 personal property tax.

9 BY adding to
10 Article – Tax – Property
11 Section 7-402
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2021 Supplement)

14 Preamble

15 WHEREAS, Calvert County imposes a personal property tax at a rate of \$2.23 per
16 \$100 of assessed value on businesses that purchase new equipment; and

17 WHEREAS, Calvert County businesses should not be penalized for investing in new
18 equipment and growing the economy; and

19 WHEREAS, Calvert County businesses should not be taxed on the same equipment
20 each year; and

21 WHEREAS, The purpose of this Act is to eliminate the burden the personal property
22 tax places on business investment and job creation in Calvert County; now, therefore,

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

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



Article – Tax – Property

1

2 **7-402.**

3 (A) THIS SECTION APPLIES ONLY IN CALVERT COUNTY.

4 (B) EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D) OF THIS SECTION,
5 PERSONAL PROPERTY IS NOT SUBJECT TO THE COUNTY PROPERTY TAX.6 (C) THE FOLLOWING PERSONAL PROPERTY IS SUBJECT TO THE COUNTY
7 PROPERTY TAX:8 (1) OPERATING PERSONAL PROPERTY OF A RAILROAD OR A PUBLIC
9 UTILITY;10 (2) PROPERTY USED TO PROVIDE A CABLE TELEVISION, DATA, OR
11 TELECOMMUNICATIONS SERVICE, INCLUDING:

12 (I) ALL FIBER-OPTIC AND OTHER CABLE WIRE SYSTEMS;

13 (II) CELLULAR TELEPHONE TOWERS; AND

14 (III) WIRELESS APPURTENANCES ATTACHED TO OR INSTALLED
15 ON CELLULAR TELEPHONE TOWERS; AND16 (3) ELECTRONIC INSTANT BINGO MACHINES AUTHORIZED TO BE
17 OPERATED UNDER § 12-308 OF THE CRIMINAL LAW ARTICLE.18 (D) PERSONAL PROPERTY THAT IS EXEMPT FROM TAXATION AS OF JULY 1,
19 2022, IN ACCORDANCE WITH A PAYMENT-IN-LIEU-OF-TAXES AGREEMENT UNDER
20 § 7-514(A) OR § 7-517 OF THIS TITLE IS SUBJECT TO THE COUNTY PROPERTY TAX
21 ON THE TERMINATION OF THE AGREEMENT.22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
23 1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.