

SENATE BILL 261

Q2

(PRE-FILED)

11r0474
CF HB 662

By: **Senator Simonaire**

Requested: August 13, 2020

Introduced and read first time: January 13, 2021

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted with floor amendments

Read second time: March 5, 2021

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit for Business Entities – State of**
3 **Emergency**

4 FOR the purpose of authorizing the governing body of Anne Arundel County to grant, by
5 law, a tax credit against the county property tax imposed on real or personal property
6 owned or leased by a business entity affected by a certain state of emergency;
7 authorizing the governing body of Anne Arundel County to provide, by law, for the
8 amount and duration of the credit, the eligibility criteria, the regulations and
9 application process for the credit, and any other provision necessary to administer
10 the credit; providing for the application of this Act; and generally relating to a
11 property tax credit in Anne Arundel County for business entities.

12 BY adding to
13 Article – Tax – Property
14 Section 9–303(b)(8)
15 Annotated Code of Maryland
16 (2019 Replacement Volume and 2020 Supplement)

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

19 **Article – Tax – Property**

20 9–303.

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.



1 (b) (8) (i) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY
2 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AGAINST THE
3 COUNTY PROPERTY TAX IMPOSED ON REAL OR PERSONAL PROPERTY THAT IS
4 OWNED OR LEASED BY A BUSINESS ENTITY AFFECTED BY A STATE OF EMERGENCY
5 DECLARED UNDER TITLE 14 OF THE PUBLIC SAFETY ARTICLE.

6 (ii) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY
7 PROVIDE, BY LAW, FOR:

8 1. THE AMOUNT AND DURATION OF THE TAX CREDIT
9 UNDER THIS PARAGRAPH;

10 2. ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX
11 CREDIT;

12 3. REGULATIONS AND PROCEDURES FOR THE
13 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

14 4. ANY OTHER PROVISION NECESSARY TO CARRY OUT
15 THE TAX CREDIT UNDER THIS PARAGRAPH.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
17 1, 2021, and shall be applicable to all taxable years beginning after June 30, 2021.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.