

HOUSE BILL 1135

Q2

0lr1611

By: **Delegates Ross, Holmes, Levi, and Niemann**

Introduced and read first time: February 17, 2010

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Grocery Stores – Low–Income Areas**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or municipal corporation to grant, by law, a tax
5 credit against the county or municipal corporation property tax imposed on
6 certain grocery stores; authorizing the county or municipal corporation to
7 provide, by law, for the amount and duration of the credit and certain other
8 provisions to carry out the credit; defining certain terms; providing for the
9 application of this Act; and generally relating to a local property tax credit for
10 certain grocery stores.

11 BY adding to

12 Article – Tax – Property

13 Section 9–252

14 Annotated Code of Maryland

15 (2007 Replacement Volume and 2009 Supplement)

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

18 **Article – Tax – Property**

19 **9–252.**

20 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE**
21 **MEANINGS INDICATED.**

22 **(2) “GROCERY STORE” MEANS AN ENTITY:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(I) WHOSE PRIMARY BUSINESS IS SELLING FOOD AT RETAIL**
2 **TO THE GENERAL PUBLIC FOR OFF-PREMISES CONSUMPTION; AND**

3 **(II) AT LEAST 20% OF THE GROSS RECEIPTS OF WHICH ARE**
4 **DERIVED FROM THE RETAIL SALE OF FRESH PRODUCE.**

5 **(3) “LOW-INCOME AREA” MEANS AN AREA DESIGNATED, BY LAW,**
6 **BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING**
7 **BODY OF A COUNTY OR MUNICIPAL CORPORATION AS A LOW-INCOME AREA FOR**
8 **PURPOSES OF A TAX CREDIT UNDER THIS SECTION.**

9 **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
10 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY**
11 **LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION**
12 **PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS USED FOR A GROCERY**
13 **STORE LOCATED IN A LOW-INCOME AREA.**

14 **(C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**
15 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE,**
16 **BY LAW, FOR:**

17 **(1) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS**
18 **SECTION;**

19 **(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT**
20 **UNDER THIS SECTION;**

21 **(3) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND**
22 **UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

23 **(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
24 **CREDIT UNDER THIS SECTION.**

25 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect**
26 **June 1, 2010, and shall be applicable to all taxable years beginning after June 30,**
27 **2010.**