

Bill No.: \_\_\_\_\_  
Requested: \_\_\_\_\_  
Committee: \_\_\_\_\_

Drafted by: Ward  
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Stored – 10/24/18  
Proofread by \_\_\_\_\_  
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By: **Prince George’s County Delegation**

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George’s County – Property Tax Credits – Grocery Stores**

3 **PG 409–19**

4 FOR the purpose of authorizing the governing body of Prince George’s County to grant, by  
5 law, a property tax credit against the county property tax imposed on personal  
6 property of a grocery store that completes certain construction and is located in a  
7 certain healthy food priority area; requiring the governing body of Prince George’s  
8 County to designate what constitutes a healthy food priority area for purposes of the  
9 tax credit; providing that the tax credit may not exceed a certain amount; authorizing  
10 the governing body of Prince George’s County to provide, by law, for certain matters  
11 relating to the tax credit; defining certain terms; providing for the application of this  
12 Act; and generally relating to a property tax credit for grocery stores in Prince  
13 George’s County.

14 BY adding to  
15 Article – Tax – Property  
16 Section 9–318(h)  
17 Annotated Code of Maryland  
18 (2012 Replacement Volume and 2018 Supplement)

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



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

3 **Article – Tax – Property**

4 9–318.

5 **(H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**  
6 **MEANINGS INDICATED.**

7 **(II) “ELIGIBLE CONSTRUCTION” MEANS CONSTRUCTION OF A**  
8 **NEW GROCERY STORE OR ANY SUBSTANTIAL RENOVATION OF AN EXISTING**  
9 **GROCERY STORE.**

10 **(III) “GROCERY STORE” MEANS A STORE THAT HAS:**

11 **1. ALL MAJOR FOOD DEPARTMENTS, INCLUDING**  
12 **PRODUCE, MEAT, SEAFOOD, DAIRY, AND CANNED AND PACKAGED GOODS;**

13 **2. MORE THAN 50% OF TOTAL SALES DERIVED FROM**  
14 **FOOD SALES; AND**

15 **3. MORE THAN 50% OF TOTAL FLOOR SPACE DEDICATED**  
16 **TO FOOD SALES.**

17 **(2) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY**  
18 **GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE**  
19 **COUNTY PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS OWNED BY A**  
20 **GROCERY STORE THAT:**

21 **(I) COMPLETES ELIGIBLE CONSTRUCTION; AND**

22 **(II) IS LOCATED IN A HEALTHY FOOD PRIORITY AREA.**

23 **(3) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY SHALL, BY**  
24 **LAW, DESIGNATE WHAT CONSTITUTES A HEALTHY FOOD PRIORITY AREA FOR**  
25 **PURPOSES OF THE TAX CREDIT UNDER THIS SUBSECTION.**

1           **(4) A PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION**  
2 **FOR A TAXABLE YEAR MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED**  
3 **ON THE PERSONAL PROPERTY OF A GROCERY STORE IN THAT YEAR.**

4           **(5) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY**  
5 **ESTABLISH, BY LAW:**

6                   **(I) LIMITS ON THE CUMULATIVE AMOUNT OF PROPERTY TAX**  
7 **CREDITS GRANTED UNDER THIS SUBSECTION;**

8                   **(II) ADDITIONAL LIMITATIONS ON THE AMOUNT OF THE CREDIT;**

9                   **(III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR GROCERY**  
10 **STORES TO QUALIFY FOR THE TAX CREDIT UNDER THIS SUBSECTION;**

11                   **(IV) ADDITIONAL CRITERIA FOR WHAT CONSTITUTES ELIGIBLE**  
12 **CONSTRUCTION THAT MAY QUALIFY A GROCERY STORE FOR THE TAX CREDIT UNDER**  
13 **THIS SUBSECTION; AND**

14                   **(V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS**  
15 **SUBSECTION.**

16           **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect June  
17 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.