

Department of Legislative Services  
Maryland General Assembly  
2017 Session

FISCAL AND POLICY NOTE  
Third Reader

Senate Bill 297

(Senator Waugh)

Budget and Taxation

Ways and Means

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St. Mary's County - Tax Exemptions - Repeal of Local Provisions

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This bill repeals provisions of public local law in St. Mary's County pertaining to tax abatements for specified manufacturing property.

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Fiscal Summary

**State Effect:** None.

**Local Effect:** None. The bill repeals obsolete provisions of the Public Local Laws of St. Mary's County.

**Small Business Effect:** None.

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Analysis

**Current Law:** Chapters 598 and 599 of 2016 authorize St. Mary's County or a municipality in St. Mary's County to grant, by law, a property tax credit for any property owned or leased by a new or expanding business that creates 10 or more full-time jobs in an industry targeted for expansion by the St. Mary's County Economic Development Commission. A tax credit may not be granted for more than 10 years.

**Background:** St. Mary's County advises that the provision of law being repealed by the bill was first enacted in 1894, last amended in 1967, and is now obsolete with the enactment of Chapters 598 and 599 of 2016.

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## Additional Information

**Prior Introductions:** None.

**Cross File:** HB 431 (St. Mary's County Delegation) - Ways and Means.

**Information Source(s):** St. Mary's County; Comptroller's Office; State Department of Assessments and Taxation; Department of Legislative Services

**Fiscal Note History:** First Reader - February 10, 2017  
mm/jrb Third Reader - February 24, 2017

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