

# SENATE BILL 928

Q2

8lr1691  
CF 8lr1534

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By: **Senators Benson, Madaleno, and Oaks**  
Introduced and read first time: February 5, 2018  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 16, 2018

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Prince George's County – Property Tax Credit – ~~Supermarkets~~ Grocery Stores**

3 FOR the purpose of authorizing the governing body of Prince George's County to grant, by  
4 law, a property tax credit against the personal property tax imposed on personal  
5 property of a ~~supermarket~~ grocery store that completes certain construction and is  
6 located in a certain ~~food-desert retail-incentive area~~ healthy food priority area;  
7 requiring the governing body of Prince George's County to designate what  
8 constitutes a ~~food-desert retail-incentive area~~ healthy food priority area for purposes  
9 of the tax credit; providing that the tax credit may not exceed a certain amount;  
10 authorizing the governing body of Prince George's County to provide, by law, for  
11 certain matters relating to the tax credit; defining certain terms; providing for the  
12 application of this Act; and generally relating to a personal property tax credit for  
13 certain ~~supermarkets~~ grocery stores in Prince 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 2017 Supplement)

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

21 **Article – Tax – Property**

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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 9-318.

2 (H) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE  
3 MEANINGS INDICATED.

4 (II) "ELIGIBLE CONSTRUCTION" MEANS CONSTRUCTION OF A  
5 NEW ~~SUPERMARKET~~ GROCERY STORE OR ANY SUBSTANTIAL RENOVATION OF AN  
6 EXISTING ~~SUPERMARKET~~ GROCERY STORE.

7 (III) "~~SUPERMARKET~~ GROCERY STORE" MEANS A ~~GROCERY~~  
8 STORE THAT HAS:

- 9 1. ALL MAJOR FOOD DEPARTMENTS, INCLUDING  
10 PRODUCE, MEAT, SEAFOOD, DAIRY, AND CANNED AND PACKAGED GOODS;  
11 2. MORE THAN 50% OF TOTAL SALES DERIVED FROM  
12 FOOD SALES; AND  
13 3. MORE THAN 50% OF TOTAL FLOOR SPACE DEDICATED  
14 TO FOOD SALES.

15 (2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY  
16 GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE  
17 COUNTY PERSONAL PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS  
18 OWNED BY A ~~SUPERMARKET~~ GROCERY STORE THAT:

19 (I) COMPLETES ELIGIBLE CONSTRUCTION; AND

20 (II) IS LOCATED IN A ~~FOOD DESERT RETAIL INCENTIVE AREA~~  
21 HEALTHY FOOD PRIORITY AREA.

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

26 (4) A PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION  
27 FOR A TAXABLE YEAR MAY NOT EXCEED THE AMOUNT OF PROPERTY TAX IMPOSED  
28 ON THE PERSONAL PROPERTY OF A ~~SUPERMARKET~~ GROCERY STORE IN THAT YEAR.

29 (5) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY  
30 ESTABLISH, BY LAW:

1 (I) LIMITS ON THE CUMULATIVE AMOUNT OF PROPERTY TAX  
2 CREDITS GRANTED UNDER THIS SUBSECTION;

3 (II) ADDITIONAL LIMITATIONS ON THE AMOUNT OF THE CREDIT;

4 (III) ADDITIONAL ELIGIBILITY REQUIREMENTS FOR  
5 ~~SUPERMARKETS~~ GROCERY STORES TO QUALIFY FOR THE TAX CREDIT UNDER THIS  
6 SUBSECTION;

7 (IV) ADDITIONAL CRITERIA FOR WHAT CONSTITUTES ELIGIBLE  
8 CONSTRUCTION THAT MAY QUALIFY A ~~SUPERMARKET~~ GROCERY STORE FOR THE TAX  
9 CREDIT UNDER THIS SUBSECTION; AND

10 (V) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS  
11 SUBSECTION.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
13 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.