

# HOUSE BILL 1168

Q2

11r2502

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By: **Delegate M. Fisher**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County – Personal Property Tax – Exemption**

3 FOR the purpose of exempting certain personal property from the Calvert County property  
4 tax; providing that certain personal property remains subject to the Calvert County  
5 property tax; providing that certain personal property that is subject to a  
6 payment-in-lieu-of-taxes agreement is subject to the Calvert County property tax  
7 on the termination of the agreement; exempting, for a certain taxable year, certain  
8 personal property of certain nonessential businesses from the Calvert County  
9 property tax; providing for the application of this Act; and generally relating to the  
10 Calvert County personal property tax.

11 BY adding to  
12 Article – Tax – Property  
13 Section 7-402  
14 Annotated Code of Maryland  
15 (2019 Replacement Volume and 2020 Supplement)

16 Preamble

17 WHEREAS, Calvert County imposes a personal property tax at a rate of \$2.23 per  
18 \$100 of assessed value on businesses that purchase new equipment; and

19 WHEREAS, Calvert County businesses should not be penalized for investing in new  
20 equipment and growing the economy; and

21 WHEREAS, Calvert County businesses should not be taxed on the same equipment  
22 each year; and

23 WHEREAS, The purpose of this Act is to eliminate the burden the personal property  
24 tax places on business investment and job creation in Calvert County; now, therefore,

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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 **7-402.**

5 (A) THIS SECTION APPLIES ONLY IN CALVERT COUNTY.

6 (B) EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D) OF THIS SECTION,  
7 PERSONAL PROPERTY IS NOT SUBJECT TO THE COUNTY PROPERTY TAX.

8 (C) THE FOLLOWING PERSONAL PROPERTY IS SUBJECT TO THE COUNTY  
9 PROPERTY TAX:

10 (1) OPERATING PERSONAL PROPERTY OF A RAILROAD OR A PUBLIC  
11 UTILITY;

12 (2) PROPERTY USED TO PROVIDE A CABLE TELEVISION, DATA, OR  
13 TELECOMMUNICATIONS SERVICE, INCLUDING:

14 (I) ALL FIBER-OPTIC AND OTHER CABLE WIRE SYSTEMS;

15 (II) CELLULAR TELEPHONE TOWERS; AND

16 (III) WIRELESS APPURTENANCES ATTACHED TO OR INSTALLED  
17 ON CELLULAR TELEPHONE TOWERS; AND

18 (3) ELECTRONIC INSTANT BINGO MACHINES AUTHORIZED TO BE  
19 OPERATED UNDER § 12-308 OF THE CRIMINAL LAW ARTICLE.

20 (D) PERSONAL PROPERTY THAT IS EXEMPT FROM TAXATION AS OF JULY 1,  
21 2021, IN ACCORDANCE WITH A PAYMENT-IN-LIEU-OF-TAXES AGREEMENT UNDER  
22 § 7-514(A) OR § 7-517 OF THIS TITLE IS SUBJECT TO THE COUNTY PROPERTY TAX  
23 ON THE TERMINATION OF THE AGREEMENT.

24 SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding any other  
25 law, for the taxable year beginning after June 30, 2020, but before July 1, 2021, personal  
26 property of a nonessential business, as described under Governor Hogan's Executive Order  
27 20-03-23-01, that is located in Calvert County is not subject to the county property tax.

28 SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be  
29 applicable to all taxable years beginning after June 30, 2021.

1           SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
2   1, 2021.