

# PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2021, Legislative Day No. 17

Bill No. 76-21

Introduced by Mr. Volke

By the County Council, September 7, 2021

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Introduced and first read on September 7, 2021  
Public Hearing set for October 4, 2021  
Bill Expires December 11, 2021

By Order: Laura Corby, Administrative Officer

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## A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real Property Taxes –  
2 Credits – Business Entities Affected by a State of Emergency

3  
4 FOR the purpose of establishing a real property tax credit for business entities affected by  
5 a declared state of emergency; establishing eligibility criteria for the credit; providing  
6 for the calculation and duration of the credit; establishing a deadline for filing for the  
7 credit and the form of application for the credit; and generally relating to finance,  
8 taxation, and budget.

9  
10 BY renumbering: §§ 4-2-307 through 4-2-320, respectively, to be §§ 4-2-308 through 4-2-  
11 321, respectively  
12 Anne Arundel County Code (2005, as amended)

13  
14 BY adding: § 4-2-307  
15 Anne Arundel County Code (2005, as amended)

16  
17 WHEREAS, in 2021 the Maryland General Assembly passed Senate Bill 887 that  
18 authorizes County governments to grant a property tax credit for real or personal  
19 property owned or leased by a business entity affected by a specified declared state  
20 of emergency; and

21  
22 WHEREAS, the County Council now wishes to provide, by law, for a property tax  
23 credit to businesses that are affected by a declared state of emergency; now,  
24 therefore

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[[Brackets]] indicate matter repealed from existing law.  
Captions and taglines in **bold** in this bill are catchwords and are not law.

1 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
2 That §§ 4-2-307 through 4-2-320, respectively, of the Anne Arundel County Code (2005,  
3 as amended) are hereby renumbered to be §§ 4-2-308 through 4-2-321, respectively.  
4

5 SECTION 2. *And be it further enacted,* That Section(s) of the Anne Arundel County  
6 Code (2005, as amended) read as follows:  
7

8 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

9  
10 **TITLE 2. REAL PROPERTY TAXES**

11  
12 **4-2-307. Business entities affected by a state of emergency.**

13  
14 (A) **Definitions.** IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS  
15 INDICATED:  
16

17 (1) "BUSINESS ENTITY" MEANS A CORPORATION, GENERAL PARTNERSHIP, LIMITED  
18 PARTNERSHIP, LIMITED LIABILITY PARTNERSHIP, OR LIMITED LIABILITY COMPANY THAT:  
19

20 (I) IS REGISTERED WITH THE STATE DEPARTMENT OF ASSESSMENTS AND  
21 TAXATION TO CONDUCT BUSINESS IN THIS STATE; AND  
22

23 (II) PAYS COUNTY REAL PROPERTY TAXES IN CONNECTION WITH THE  
24 BUSINESS.  
25

26 (2) "REVENUE" MEANS GROSS INCOME FROM WHATEVER SOURCE DERIVED,  
27 INCLUDING FEDERAL, STATE, AND COUNTY GRANTS.  
28

29 (B) **Creation.** THERE IS A TAX CREDIT FROM COUNTY REAL PROPERTY TAXES IMPOSED  
30 ON PROPERTY THAT IS OWNED OR LEASED BY A BUSINESS ENTITY AFFECTED BY A STATE  
31 OF EMERGENCY DECLARED UNDER TITLE 14 OF THE PUBLIC SAFETY ARTICLE OF THE  
32 STATE CODE.  
33

34 (C) **Eligibility.** A BUSINESS ENTITY IS ELIGIBLE FOR A COUNTY REAL PROPERTY TAX  
35 CREDIT UNDER THIS SECTION IF IT DEMONSTRATES THAT:  
36

37 (1) IT WAS CLOSED, IN WHOLE OR IN PART, OR RESTRICTED IN OPERATIONS DUE TO  
38 A STATE OF EMERGENCY DECLARED UNDER TITLE 14 OF THE PUBLIC SAFETY ARTICLE OF  
39 THE STATE CODE;  
40

41 (2) IT EXPERIENCED A REDUCTION IN REVENUE FROM CALENDAR YEAR 2019 TO  
42 CALENDAR YEAR 2020, A REDUCTION IN REVENUE FROM CALENDAR YEAR 2020 TO  
43 CALENDAR YEAR 2021, OR BOTH;  
44

45 (3) IT PAID REAL PROPERTY TAXES IN CONNECTION WITH THE BUSINESS;  
46

47 (4) THE BUSINESS CONTINUES TO BE OPERATED FROM THE LOCATION FOR WHICH  
48 THE TAX CREDIT IS SOUGHT; AND  
49

50 (5) THE CREDIT IS NOT COMBINED WITH OTHER OPTIONAL PROPERTY TAX CREDITS  
51 AS PERMITTED UNDER TITLE 9, SUBTITLE 2 OF THE TAX-PROPERTY ARTICLE OF THE STATE  
52 CODE OR THIS TITLE.  
53

54 (D) **Calculation.** THE TAX CREDIT SHALL BE CALCULATED AND CREDITED AGAINST  
55 THE TOTAL COUNTY REAL PROPERTY TAX DUE BASED ON THE ASSESSMENT MADE BY THE

1 COUNTY SUPERVISOR OF ASSESSMENTS, NOT TO EXCEED THE AMOUNT OF COUNTY REAL  
2 PROPERTY TAXES OR THE REDUCTION IN REVENUE.

3  
4 (E) **Duration.** THE TAX CREDIT SHALL BE AVAILABLE TO AN ELIGIBLE BUSINESS  
5 ENTITY FOR ONE TAXABLE YEAR AND MAY BE RENEWED UPON APPLICATION OF THE  
6 ELIGIBLE BUSINESS ENTITY FOR THE NUMBER OF TAXABLE YEARS NEEDED TO RECOUP  
7 THE REVENUE REDUCTION OR FIVE ADDITIONAL YEARS, WHICHEVER IS LESS.

8  
9 (F) **Time for filing of application or renewal.** AN APPLICATION FOR, OR RENEWAL OF,  
10 THE TAX CREDIT SHALL BE FILED ON OR BEFORE APRIL 1 IMMEDIATELY BEFORE THE  
11 TAXABLE YEAR FOR WHICH THE TAX CREDIT IS SOUGHT. IF THE APPLICATION OR  
12 RENEWAL IS FILED AFTER APRIL 1, THE CREDIT SHALL BE DISALLOWED THAT YEAR BUT  
13 SHALL BE TREATED AS AN APPLICATION OR RENEWAL FOR A TAX CREDIT FOR THE  
14 FOLLOWING TAXABLE YEAR.

15  
16 (G) **Form of application.** AN APPLICATION FOR, OR FOR THE RENEWAL OF, THE TAX  
17 CREDIT SHALL BE MADE ON A FORM PROVIDED BY THE CONTROLLER'S OFFICE.

18  
19 SECTION 3. And be it further enacted, That the provisions of this Ordinance shall  
20 remain in effect until the sixth fiscal year after the date that this Ordinance becomes law,  
21 after which it shall stand repealed and, with no further action required by the County  
22 Council, be of no further force and effect.

23  
24 SECTION 4. *And be it further enacted,* That this Ordinance shall take effect 45 days  
25 from the date it becomes law.