

# SENATE BILL 76

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6lr0058

(PRE-FILED)

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By: **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: September 29, 2015

Introduced and read first time: January 13, 2016

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Enterprise Zones – Reimbursements to Local Governments – Schedule**

3 FOR the purpose of altering the schedule for the State's reimbursement of an amount equal  
4 to a certain portion of an enterprise zone property tax credit to a county or municipal  
5 corporation; establishing a certain date by which a county or municipal corporation  
6 shall submit a certain request for reimbursement to the Department of Assessments  
7 and Taxation; establishing a certain date by which the Department shall make a  
8 certain certification to the Comptroller; establishing a certain date by which the  
9 Comptroller shall reimburse a certain county or municipal corporation; requiring the  
10 Department to make a certain certification and the Comptroller to make a certain  
11 reimbursement as soon as practicable under certain circumstances; and generally  
12 relating to State reimbursements to a county or municipal corporation for enterprise  
13 zone property tax credits.

14 BY repealing and reenacting, without amendments,  
15 Article – Tax – Property  
16 Section 9–103(h)  
17 Annotated Code of Maryland  
18 (2012 Replacement Volume and 2015 Supplement)

19 BY repealing and reenacting, with amendments,  
20 Article – Tax – Property  
21 Section 9–103(i)  
22 Annotated Code of Maryland  
23 (2012 Replacement Volume and 2015 Supplement)

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



**Article – Tax – Property**

1  
2 9–103.

3 (h) As provided in the State budget, the State shall remit to each county or  
4 municipal corporation an amount equal to one-half of the funds that would have been  
5 collected if the property tax credit under this section had not been granted.

6 (i) (1) **(I) [Quarterly or more frequently] FOR A COUNTY OR MUNICIPAL**  
7 **CORPORATION TO RECEIVE A REIMBURSEMENT UNDER SUBSECTION (H) OF THIS**  
8 **SECTION BY AUGUST 31 IN ANY CALENDAR YEAR**, the county or municipal corporation  
9 shall submit [a] **AN ANNUAL** request to the Department of Assessments and Taxation for  
10 the amount required by subsection (h) of this section **ON OR BEFORE JUNE 30 OF THAT**  
11 **YEAR.**

12 **[(2) (II) [Within 5 working days] ON OR BEFORE JULY 31** after the  
13 Department of Assessments and Taxation receives the request from the county or  
14 municipal corporation **UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH**, the  
15 Department shall certify to the Comptroller the reimbursement due to each county or  
16 municipal corporation.

17 **[(3) (III) [Within 5 working days] ON OR BEFORE AUGUST 31** after the  
18 Comptroller receives the certification from the Department **UNDER SUBPARAGRAPH (II)**  
19 **OF THIS PARAGRAPH**, the Comptroller shall reimburse each county or municipal  
20 corporation.

21 **(2) IF A COUNTY OR MUNICIPAL CORPORATION SUBMITS ITS**  
22 **REQUEST FOR THE AMOUNT REQUIRED UNDER SUBSECTION (H) OF THIS SECTION**  
23 **AFTER JUNE 30:**

24 **(I) THE DEPARTMENT SHALL ISSUE ITS CERTIFICATION TO THE**  
25 **COMPTROLLER AS SOON AS PRACTICABLE AFTER RECEIPT OF THE REQUEST; AND**

26 **(II) THE COMPTROLLER SHALL REIMBURSE THE COUNTY OR**  
27 **MUNICIPAL CORPORATION AS SOON AS PRACTICABLE AFTER RECEIPT OF THE**  
28 **CERTIFICATION.**

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
30 1, 2016.