

Bill No.: \_\_\_\_\_  
Requested: \_\_\_\_\_  
Committee: \_\_\_\_\_

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By: **Montgomery County Delegation**

A BILL ENTITLED

1 AN ACT concerning

2 **Montgomery County – Property Tax Credit for Qualified Enterprise Zone**  
3 **Property – Extension**

4 **MC 3–17**

5 FOR the purpose of extending the eligibility period during which a certain business entity  
6 may claim a certain property tax credit for improvements made to certain enterprise  
7 zone property in Montgomery County; and generally relating to a property tax credit  
8 in Montgomery County for improvements made to qualified enterprise zone property.

9 BY repealing and reenacting, with amendments,  
10 Article – Tax – Property  
11 Section 9–317(f)(1)  
12 Annotated Code of Maryland  
13 (2012 Replacement Volume and 2016 Supplement)

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

16 **Article – Tax – Property**

17 9–317.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 (f) (1) (i) In this subsection the following words have the meanings  
2 indicated.

3 (ii) “Eligible business entity” means a person who operates or  
4 conducts a trade or business on qualified enterprise zone property but does not own the  
5 qualified enterprise zone property.

6 (iii) “Qualified enterprise zone property” means real property that:

7 1. A. is not used for residential purposes;

8 B. is used in a trade or business by an eligible business  
9 entity;

10 C. is located in an enterprise zone that is designated under  
11 Title 5, Subtitle 7 of the Economic Development Article; and

12 D. is eligible for the property tax credit under § 9–103 of this  
13 title;

14 2. A. is located within the area encompassed by the  
15 Burtonsville Crossroads Neighborhood Plan developed by the Montgomery County  
16 Planning Department;

17 B. is zoned for commercial or commercial/residential mixed  
18 use development; and

19 C. has had improvements made on it on or before January 1,  
20 **[2020] 2025**; or

21 3. A. is located within the area encompassed by the  
22 Glenmont Shopping Center area, the Metro Station/Layhill Triangle Block, the Winexburg  
23 Manor Apartments area, the Glenmont Forest Apartments area, and the Privacy World  
24 area of the Glenmont Sector Plan developed by the Montgomery County Planning  
25 Department;

1 B. is zoned for commercial or commercial/residential mixed  
2 use development; and

3 C. has had improvements made on it on or before January 1,  
4 2025.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
6 1, 2017.