

CHAPTER 257

(House Bill 959)

AN ACT concerning

Prince George's County – Green Businesses – Tax Credits

PG 401-09

FOR the purpose of authorizing the governing body of Prince George's County to grant, by law, a tax credit against the county property tax imposed on certain property owned or leased by certain businesses; authorizing the governing body of Prince George's County to provide, by law, for eligibility and certification criteria for the credit, the amount and duration of the credit, certain regulations and procedures, and any other provision necessary to carry out the credit; requiring the County Council and the County Executive of Prince George's County to jointly appoint an advisory board; specifying the duties of the advisory board; requiring certain members of the advisory board to be affiliated with certain organizations; defining certain terms; providing for the application of this Act; and generally relating to a property tax credit in Prince George's County for certain property owned or leased by certain businesses.

BY adding to

Article – Tax – Property

Section 9-318(f)

Annotated Code of Maryland

(2007 Replacement Volume and 2008 Supplement)

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

Article – Tax – Property

9-318.

(F) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “GREEN BUSINESS” MEANS A BUSINESS THAT IS CERTIFIED BY PRINCE GEORGE’S COUNTY AND:

1. PRIMARILY DISTRIBUTES, MANUFACTURES, MARKETS, OR SELLS GREEN PRODUCTS; ~~OR~~

2. PRIMARILY PROVIDES SERVICES RELATING TO GREEN PRODUCTS; OR

3. PRIMARILY PROVIDES RESEARCH AND DEVELOPMENT RELATING TO GREEN PRODUCTS.

~~2. ENGAGES IN GREEN PRACTICES.~~

~~(III) "GREEN PRACTICES" MEANS:~~

~~1. COMPLIANCE WITH ALL ENVIRONMENTAL REGULATIONS;~~

~~2. IMPLEMENTATION OF PROCEDURES FOR:~~

~~A. WATER CONSERVATION;~~

~~B. SOLID WASTE REDUCTION AND RECYCLING;~~

~~C. ENERGY CONSERVATION; AND~~

~~D. POLLUTION PREVENTION; AND~~

~~3. OFFERING ENVIRONMENTAL EDUCATION AND OUTREACH TO THE COMMUNITY AND OTHER BUSINESSES.~~

~~(IV) (III) "GREEN PRODUCT" MEANS A PRODUCT THAT:~~

~~1. IS ENERGY OR WATER EFFICIENT;~~

~~2. USES HEALTHY, NONTOXIC MATERIALS;~~

~~3. IS MADE FROM RECYCLED OR RENEWABLE RESOURCES; OR~~

~~4. MAKES CURRENT PRODUCTS MORE ENERGY EFFICIENT; OR~~

~~5. IS RECYCLABLE OR BIODEGRADABLE.~~

(2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX

IMPOSED ON REAL OR PERSONAL PROPERTY THAT IS OWNED OR LEASED BY A CERTIFIED GREEN BUSINESS.

(3) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY PROVIDE, BY LAW, FOR:

(I) CRITERIA FOR ELIGIBILITY AND CERTIFICATION FOR THE TAX CREDIT UNDER THIS SUBSECTION;

(II) THE AMOUNT AND DURATION OF THE TAX CREDIT UNDER THIS SUBSECTION;

(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION, CERTIFICATION, AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT.

(4) (I) THE COUNTY COUNCIL AND COUNTY EXECUTIVE OF PRINCE GEORGE'S COUNTY SHALL JOINTLY APPOINT AN ADVISORY BOARD TO PROVIDE ADVICE TO THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY REGARDING THE IMPLEMENTATION OF PARAGRAPH (3) OF THIS SUBSECTION.

(II) A MAJORITY OF THE MEMBERS OF THE ADVISORY BOARD SHALL BE AFFILIATED WITH A NONPROFIT ENVIRONMENTAL ORGANIZATION IN THE STATE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2009, and shall be applicable to all taxable years beginning after June 30, 2009.

Approved by the Governor, May 7, 2009.