

# HOUSE BILL 1426

Q2  
HB 434/16 – W&M

7lr2072

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By: **Delegate Fisher**

Introduced and read first time: February 10, 2017

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 beginning on a certain date; providing that certain personal property remains  
5 subject to the Calvert County property tax; providing that certain personal property  
6 that is subject to a payment in lieu of taxes agreement shall be subject to the Calvert  
7 County property tax on the termination of the agreement; providing for the  
8 application of this Act; and generally relating to an exemption from the Calvert  
9 County personal property tax.

10 BY adding to  
11 Article – Tax – Property  
12 Section 7–402  
13 Annotated Code of Maryland  
14 (2012 Replacement Volume and 2016 Supplement)

15 Preamble

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

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

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

22 WHEREAS, The purpose of this Act is to eliminate the burden the personal property  
23 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.



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

**Article – Tax – Property**

**7-402.**

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

**(B) EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D) OF THIS SECTION, EFFECTIVE ON THE DATE ON WHICH DOMINION RESOURCES, INC. MAKES ITS FIRST PAYMENT IN LIEU OF TAXES PAYMENT TO CALVERT COUNTY, PERSONAL PROPERTY IS NOT SUBJECT TO THE COUNTY PROPERTY TAX.**

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

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

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

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

**(II) CELLULAR TELEPHONE TOWERS; AND**

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

**(3) ELECTRONIC BINGO MACHINES AUTHORIZED TO OPERATE UNDER § 12-308 OF THE CRIMINAL LAW ARTICLE.**

**(D) PERSONAL PROPERTY THAT IS EXEMPT FROM TAXATION AS OF JULY 1, 2017, IN ACCORDANCE WITH A PAYMENT IN LIEU OF TAXES AGREEMENT UNDER § 7-514(C) OR § 7-517 OF THIS TITLE SHALL BE SUBJECT TO THE COUNTY PROPERTY TAX ON THE TERMINATION OF THE AGREEMENT.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017, and shall be applicable to all taxable years beginning after June 30, 2017.