

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND  
2014 Legislative Session

Bill No. \_\_\_\_\_ CB-18-2014 \_\_\_\_\_

Chapter No. \_\_\_\_\_

Proposed and Presented by \_\_\_\_\_ Council Members Franklin, Campos, Davis, Patterson, Toles, and Turner \_\_\_\_\_

Introduced by \_\_\_\_\_ Council Members Franklin, Campos, Davis, Patterson, Toles, and Turner \_\_\_\_\_

Co-Sponsors \_\_\_\_\_

Date of Introduction \_\_\_\_\_ October 14, 2014 \_\_\_\_\_

**BILL**

1 AN ACT concerning

2 Grocery Store Tax Credit

3 For the purpose of establishing a tax credit for real property that is used for a grocery store  
4 located in an economically disadvantaged or underserved area.

5 BY adding:

6 SUBTITLE 10. FINANCE AND TAXATION.

7 Sections 10-308, 10-309,

8 The Prince George's County Code

9 (2011 Edition, 2013 Supplement).

10 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
11 Maryland, that Sections 10-308 and 10-309 of the Prince George's County Code be and the same  
12 are hereby added:

13 **SUBTITLE 10. FINANCE AND TAXATION.**

14 **DIVISION 22. GROCERY STORE TAX CREDIT.**

15 **Sec. 10-308. Definitions.**

16 (a) In this Division, the following words have the meanings indicated:

17 (1) Grocery store means an entity:

18 (A) Whose primary business is selling food at retail to the general public for  
19 off-premises consumption; and

20 (B) At least 20% of the gross receipts of which are derived from the retail sale

1 of fresh produce, meats, and dairy products.

2 (2) Grocery Store Tax Credit means the tax credit authorized by Section 10-  
 3 309.

4 (3) Grocery Store Focus area means an economically disadvantaged or  
 5 underserved area in Prince George’s County. This term shall solely include

6 (A) an area designated as a food desert by:

7 (i) the Secretary Of The Maryland Department Of Housing And  
 8 Economic Development in accordance with Section 6-308(c) of the Housing And Community  
 9 Development Article Of The Annotated Code Of Maryland; or

10 (ii) the United States Department of Agriculture; or

11 (B) A vacant commercial space in Prince George’s County that

12 (i) was previously occupied by a grocery store or

13 (ii) is located within a commercial shopping center in operation for more  
 14 than twenty-five (25) years.

15 **Sec. 10-309. Grocery Store Tax Credit authorized.**

16 (a) In accordance with the provisions of §9-254 of the Tax Property Article of the  
 17 Annotated Code of Maryland, subject to subsection (c), below, there is a tax credit against the  
 18 county real property tax on grocery stores, a Grocery Store Tax Credit, in grocery store focus  
 19 areas as defined in §10-308 of this Division.

20 (b) A Grocery Store Tax Credit shall be in an amount equal to 75% of the amount of the  
 21 property tax imposed on the increased assessment attributable to

22 (1) an expansion or renovation of a grocery store;

23 (2) new construction of a grocery store; or

24 (3) re-use of vacant commercial space for a grocery store.

25 (c) A Grocery Store Tax Credit shall be granted if approved by resolution of the County  
 26 Council and concurrence of the County Executive. The Council resolution shall establish the  
 27 duration of the Grocery Store Tax Credit, subject to subsection (d), below.

28 (d) A Grocery Store Tax Credit may not continue for more than 10 years.

29 Notwithstanding any other provision in this Section, a Grocery Store Tax Credit granted under  
 30 this Section shall immediately expire upon the ceasing of operations of the grocery store for  
 31 which the Grocery Store Tax Credit was granted, as verified by the Director of Finance.

1       SECTION 2. BE IT FURTHER ENACTED that within 60 days of the effective date of this  
2 Act, the County Executive or the County Executive’s designee shall establish the administrative  
3 procedures for the application and uniform processing of requests for the tax credit authorized by  
4 this Act.

5       SECTION 3. BE IT FURTHER ENACTED that the provisions of this Act are hereby  
6 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,  
7 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of  
8 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining  
9 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this  
10 Act, since the same would have been enacted without the incorporation in this Act of any such  
11 invalid or unconstitutional word, phrase, clause, sentence, subparagraph, subsection, or section.

12       SECTION 4. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
13 calendar days after it becomes law.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2014.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Mel Franklin  
Chairman

ATTEST:

\_\_\_\_\_  
Redis C. Floyd  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_  
Rushern L. Baker, III  
County Executive

KEY:  
Underscoring indicates language added to existing law.  
[Brackets] indicate language deleted from existing law.  
Asterisks \*\*\* indicate intervening existing Code provisions that remain unchanged.