

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2009 Legislative Session

Legislative Day No. 13

Bill No. 54 -2009

Introduced by the Chairperson at the request of the County Executive

AN ACT amending the commercial or industrial business tax credit to extend the credit to retail stores, restaurants, hotels, motels and recreational facilities; and generally relating to property tax credits.

Introduced and read first time _____, 2009. Ordered posted and hearing scheduled.

By order _____
Stephen LeGendre, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2009.

By order _____
Stephen LeGendre, Administrator

This Bill was read the third time on _____, 2009 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Stephen LeGendre, Administrator

Sealed with the County Seal and presented to the County Executive for approval this __day of _____, 2009 at __ a.m./p.m.

By order _____
Stephen LeGendre, Administrator

Approved/Vetoed by the County Executive _____, 2009

Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN ALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment

Section 1. Be it enacted by the County Council of Howard County, Maryland, that subsection (b) of Section 20.123 “Commercial or Industrial Business” of Part III “State-Authorized Howard County Tax Credits” of Subtitle 1 “Real Property Tax Administration, Credits and Enforcement” of Title 20 “Taxes, Charges, and Fees”, of the Howard County Code, is amended to read as follows:

Title 20. Taxes, charges, and fees.

Subtitle 1. Real Property Tax Administration, Credits and Enforcement.

Part III. State-Authorized Howard County Tax Credits.

Section 20.123. Commercial or Industrial Business.

(b) *Definitions.* In this section the following terms have the meanings indicated:

- (1) *Commercial or industrial business* [[means]]:
 - (i) [[An]] MEANS AN enterprise engaged in an activity identified in the Howard County Economic Development STRATEGIC Plan as a target for the county's business attraction and retention [[efforts.]] EFFORTS; AND
 - (II) SHALL INCLUDE BUSINESSES LOCATED IN AN OFFICE, RESEARCH AND DEVELOPMENT BUSINESSES, TECHNOLOGY-BASED BUSINESSES, MANUFACTURING FACILITIES, DISTRIBUTION FACILITIES, RETAIL STORES, RESTAURANTS, HOTELS, MOTELS, OR RECREATIONAL FACILITIES.
[[(ii) Includes office-users, research and development, technology-based businesses, or manufacturing or distribution facilities.
 - (iii) Does not include retail stores, retail food outlets, or motels.]]
- (2) *Substantial investment* means:
 - (i) The acquisition of a building, land, or equipment that totals at least \$2,000,000.00; or
 - (ii) The creation of ten positions with salaries greater than the current average annual wage in Howard County.

Section 2. And Be It Further Enacted by the County Council of Howard County, Maryland, that *this Act shall become effective 61 days after its enactment.*