

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 18-0193

Introduced by: The Council President
At the request of: The Administration (Baltimore Development Corporation)
Introduced and read first time: February 26, 2018
Assigned to: Taxation, Finance and Economic Development Committee

Committee Report: Favorable
Council action: Adopted
Read second time: June 4, 2018

AN ORDINANCE CONCERNING

Food Desert Incentive Areas – Expenditure Requirements for Tax Credit

FOR the purpose of establishing a new minimum expenditure requirement for substantially renovated supermarkets that is lower than the expenditure requirement for newly constructed supermarkets; and generally relating to the qualifications for a tax credit granted to certain supermarkets in a Food Desert Incentive Area.

BY repealing and reordaining, without amendment

Article 28 - Taxes
Section 10-30(a)(7)
Baltimore City Code
(Edition 2000)

BY repealing and reordaining, with amendments

Article 28 - Taxes
Section 10-30(b) and (c)
Baltimore City Code
(Edition 2000)

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the Laws of Baltimore City read as follows:

Baltimore City Code

Article 28. Taxes

Subtitle 10. Credits

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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§ 10-30. Food Desert Incentive Areas (Personal Property Tax Credit)

(a) *Definitions.*

(7) *Qualified supermarket.*

“Qualified supermarket” means a supermarket that has been newly constructed or newly substantially renovated to meet the qualifications imposed by this subtitle.

(b) *Credit granted.*

In accordance with [state tax-property article § 9–304] STATE TAX-PROPERTY ARTICLE § 9-304(H), a tax credit is granted against the City personal property tax imposed on qualified supermarkets.

(c) *Qualifications for credit.*

To qualify for the credit granted by this section, a qualified supermarket must:

(1) be located in a Food Desert Incentive Area;

(2) have expended on new personal property an amount equal to the greater of:

(i) \$150,000; or

(ii) \$25 per square foot of total floor space;]

(2) [(3)] have at least 500 square feet of total floor space dedicated to the sale of fruits and vegetables; [and]

(3) [(4)] have at least 500 square feet of total floor space dedicated to the sale of other perishable goods, including meat, seafood, and dairy products; AND

(4) HAVE EXPENDED ON NEW PERSONAL PROPERTY:

(I) FOR A NEWLY CONSTRUCTED SUPERMARKET, AN AMOUNT EQUAL TO THE GREATER OF:

(I) \$150,000; OR

(II) \$25 PER SQUARE FOOT OF TOTAL FLOOR SPACE; OR

(II) FOR A NEWLY SUBSTANTIALLY RENOVATED SUPERMARKET, AN AMOUNT BASED ON THE SUPERMARKET’S TOTAL FLOOR SPACE, AS FOLLOWS:

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TOTAL FLOOR SPACE	EXPENDITURE REQUIRED
20,000 SQ. FT. OR LESS	\$5 PER SQUARE FOOT
MORE THAN 20,000 SQ. FT. UP TO 45,000 SQ. FT.	\$8 PER SQUARE FOOT
MORE THAN 45,000 SQ. FT.	\$10 PER SQUARE FOOT

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5 **SECTION 2. AND BE IT FURTHER ORDAINED**, That the catchlines contained in this Ordinance
6 are not law and may not be considered to have been enacted as a part of this or any prior
7 Ordinance.

8 **SECTION 3. AND BE IT FURTHER ORDAINED**, That this Ordinance takes effect on the 30th day
9 after the date it is enacted.

Certified as duly passed this _____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,
this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City