



Legislation Details (With Text)

File #: 18-0193 **Version:** 0 **Name:** Food Desert Incentive Areas - Expenditure Requirements for Tax Credit

Type: Ordinance **Status:** Enacted

File created: 2/26/2018 **In control:** City Council

On agenda: **Final action:** 6/20/2018

Enactment date: **Enactment #:** 18-151

Title: 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.

Sponsors: City Council President (Administration)

Indexes: Food Desert, Incentives, Tax Credits

Code sections:

Attachments: 1. 18-0193~1st Reader, 2. Real Estate 18-0193, 3. Planning 18-0193, 4. BDC 18-0193, 5. Law 18-0193, 6. HCD 18-0193, 7. Health 18-0193, 8. Finance 18-0193, 9. 18-0193~3rd Reader, 10. Completed File_18-0193

Date	Ver.	Action By	Action	Result
6/25/2018	0	Mayor	Signed by Mayor	
6/7/2018	0	City Council	Approved and Sent to the Mayor	
6/4/2018	0	City Council	3rd Reader, for final passage	
6/4/2018	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	
5/17/2018	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	Pass
4/16/2018	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
3/1/2018	0	The City Council	Refer to Dept. of Finance	
3/1/2018	0	The City Council	Refer to Board of Estimates	
3/1/2018	0	The City Council	Refer to Dept. of Health	
3/1/2018	0	The City Council	Refer to Baltimore Development Corporation	
3/1/2018	0	The City Council	Refer to Dept. of Real Estate	
3/1/2018	0	The City Council	Refer to City Solicitor	
3/1/2018	0	The City Council	Refer to Dept. of Planning	
3/1/2018	0	The City Council	Refer to Dept. of Housing and Community Development	
2/26/2018	0	City Council	Assigned	
2/26/2018	0	City Council	Introduced	

Explanation: Capitals indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

* **Warning:** This is an unofficial, introductory copy of the bill.
The official copy considered by the City Council is the first reader copy.

Introductory*
City of Baltimore
Council Bill

Introduced by: The Council President
At the request of: The Administration (Baltimore Development Corporation)

A Bill Entitled

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

§ 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:

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

Section 2. And be it further ordained, That the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

Section 3. And be it further ordained, That this Ordinance takes effect on the 30th day after the date it is enacted.