



Legislation Text

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**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:

<b>Total Floor Space</b>	<b>Expenditure Required</b>
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 30<sup>th</sup> day after the date it is enacted.