

HOUSE BILL 949

Q2

5lr2555

By: **Calvert County Delegation**

Introduced and read first time: January 31, 2025

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County – Payment in Lieu of Taxes Agreements – Qualified Data**
3 **Centers**

4 FOR the purpose of authorizing the governing body of Calvert County to enter into a
5 payment in lieu of taxes agreement with the owner of a qualified data center;
6 requiring the county supervisor of assessments to assess certain property of a
7 qualified data center that is subject to a payment in lieu of taxes agreement on the
8 request of the governing body of Calvert County; and generally relating to payment
9 in lieu of taxes agreements for qualified data centers in Calvert County.

10 BY adding to
11 Article – Tax – Property
12 Section 7–522
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2024 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
16 That the Laws of Maryland read as follows:

17 **Article – Tax – Property**

18 **7–522.**

19 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
20 **INDICATED.**

21 **(2) “QUALIFIED DATA CENTER” HAS THE MEANING STATED IN §**
22 **11–239 OF THE TAX – GENERAL ARTICLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) “QUALIFIED DATA CENTER PERSONAL PROPERTY” HAS THE**
2 **MEANING STATED IN § 11–239 OF THE TAX – GENERAL ARTICLE.**

3 **(B) THE GOVERNING BODY OF CALVERT COUNTY MAY ENTER INTO AN**
4 **AGREEMENT WITH THE OWNER OF A QUALIFIED DATA CENTER THAT IS LOCATED OR**
5 **LOCATES IN THE COUNTY FOR A NEGOTIATED PAYMENT BY THE OWNER IN LIEU OF**
6 **COUNTY PROPERTY TAXES.**

7 **(C) AN AGREEMENT FOR A NEGOTIATED PAYMENT IN LIEU OF TAXES UNDER**
8 **THIS SECTION SHALL PROVIDE THAT, FOR THE TERM SPECIFIED IN THE**
9 **AGREEMENT:**

10 **(1) THE OWNER SHALL PAY TO THE COUNTY A SPECIFIED AMOUNT**
11 **EACH YEAR IN LIEU OF THE PAYMENT OF COUNTY REAL, OPERATING REAL,**
12 **OPERATING PERSONAL, OR QUALIFIED DATA CENTER PERSONAL PROPERTY TAX;**
13 **AND**

14 **(2) ALL OR A SPECIFIED PART OF THE REAL, OPERATING REAL,**
15 **OPERATING PERSONAL, OR QUALIFIED DATA CENTER PERSONAL PROPERTY AT THE**
16 **QUALIFIED DATA CENTER SHALL BE EXEMPT FROM COUNTY PROPERTY TAX FOR THE**
17 **TERM OF THE AGREEMENT.**

18 **(D) AS SPECIFIED IN AN AGREEMENT FOR A NEGOTIATED PAYMENT IN LIEU**
19 **OF TAXES UNDER THIS SECTION, FOR THE TERM SPECIFIED IN THE AGREEMENT, THE**
20 **REAL, OPERATING REAL, OPERATING PERSONAL, OR QUALIFIED DATA CENTER**
21 **PERSONAL PROPERTY AT A QUALIFIED DATA CENTER THAT IS LOCATED OR LOCATES**
22 **IN THE COUNTY IS EXEMPT FROM COUNTY PROPERTY TAX.**

23 **(E) ON THE WRITTEN REQUEST OF THE GOVERNING BODY OF CALVERT**
24 **COUNTY, THE SUPERVISOR SHALL ASSESS THE REAL, OPERATING REAL, OPERATING**
25 **PERSONAL, OR QUALIFIED DATA CENTER PERSONAL PROPERTY OF THE OWNER OF**
26 **A QUALIFIED DATA CENTER WITH WHOM THE COUNTY HAS ENTERED INTO A**
27 **PAYMENT IN LIEU OF TAXES AGREEMENT UNDER THIS SECTION.**

28 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June**
29 **1, 2025, and shall be applicable to all taxable years beginning after June 30, 2025.**