

## Legislative Authority for Tax Credits and Collections

The Maryland Annotated Code and the Prince George's County Code are the legislative authority for the Office of Finance to collect all State and County taxes. It also provides the Office with the power to implement and administer various tax credit programs. For your convenience, links to these legislative references are provided below:

**NOTE: Click on Code Sections for expanded view.**

- **Prince George's County, Maryland - Code of Ordinances**
  - **THE COUNTY CODE - PRINCE GEORGE'S COUNTY, MARYLAND**
    - **SUBTITLE 10. - FINANCE AND TAXATION.**
      - **DIVISION 2. - DIRECTOR OF FINANCE.**
        - Sec. 10-113. - Director of Finance; taxes.
        - Sec. 10-114. - Records and reports.
        - Sec. 10-115. - Selection of County Depositories.
        - Sec. 10-116. - Disbursement of County funds.
        - Sec. 10-117. - Investment of County funds.
        - Sec. 10-118. - Reserved.
        - Sec. 10-119. - Delivery of books and papers to successor.
        - Sec. 10-120. - Reserved.
        - Sec. 10-121. - Deposits; interest.
        - Sec. 10-122. - Collector of taxes; liens.
        - Sec. 10-122.01. - Liens added to property tax bills. **added**
        - Sec. 10-123. - Tax sales on personal property; procedure.
        - Sec. 10-124. - List of real property taxes in default; notice.
        - Sec. 10-125. - Tax sales; redemptions; deeds; records.
        - Sec. 10-126. - Surplus funds from tax sale.
        - Sec. 10-127. - Surety bonds for employees.
        - Sec. 10-128. - Assessment of escaped property; notice; limitation.
        - Sec. 10-128.01. - Assessment; nonexistent property.
        - Sec. 10-129. - Forfeiture of tax sale property.
        - Sec. 10-130. - Report and ratification.
        - Sec. 10-131. - Record of forfeited properties.
        - Sec. 10-132. - Sale of forfeited property; notice.
        - Sec. 10-133. - Withdrawal of property; payment of taxes.
        - Sec. 10-134. - Right of redemption.
        - Sec. 10-135. - Public or private sale.
        - Sec. 10-136. - Limitations for tax sales.
        - Sec. 10-137. - Tax law to be directory.
        - Sec. 10-138. - Advertisements for tax sales.
        - Sec. 10-139. - Certified statement of taxes; liability; tax bills.
        - Sec. 10-140. - Tax sale deeds; index.
        - Sec. 10-141. - Escaped personal property.
        - Sec. 10-142. - Collection, retention and use of individual Social Security Account Numbers.
        - Sec. 10-143. - Signatures on bonds.
        - Sec. 10-144. - Transfers of ownership.
        - Sec. 10-144.01. - Refund of property taxes to disabled veterans.
        - Sec. 10-145. - Collections for municipalities; charges.
        - Sec. 10-126.01. - Reserved.

- **DIVISION 4. - REAL ESTATE TAXES.**
  - Sec. 10-171. - Trustees of tax sales or estates.
  - Sec. 10-172. - Tax sale property held in adverse possession.
  - Sec. 10-173. - Tax rate on improvements.
- **DIVISION 6. - MUNICIPAL TAX DIFFERENTIAL.**
  - Sec. 10-183. - Definitions.
  - Sec. 10-184. - Municipal Tax Differential established.
  - Sec. 10-185. - Municipal Tax Differential applied.
  - Sec. 10-186. - Reports.
  - Sec. 10-186.01. - Powers of the Director.
  - Sec. 10-186.02. - Annual Review.
- **DIVISION 7. - TAXES AND TAX CREDITS.**
  - **SUBDIVISION 1. - TRANSFER AND RECORDATION TAXES.**
    - Sec. 10-187. - Transfer tax; exceptions.
    - Sec. 10-188. - Transfer tax; computation; collection; instrument of writing; deferral or abatement.
    - Sec. 10-189. - Payment of tax; notation.
    - Sec. 10-190. - Property outside County; mortgages.
    - Sec. 10-191. - Payment of tax required; misrepresentation.
    - Sec. 10-192. - Recordation tax; rates.
  - **SUBDIVISION 2. - SCHOOL FACILITIES SURCHARGE.**
    - Sec. 10-192.01. - School facilities surcharge.
  - **SUBDIVISION 3. - SALES AND USE TAX ON TELECOMMUNICATIONS SERVICE.**
    - Sec. 10-192.02. - Definitions.
    - Sec. 10-192.03. - Sales and use tax on telecommunications service levied and imposed.
    - Sec. 10-192.04. - Applicability.
    - Sec. 10-192.05. - Exemptions.
    - Sec. 10-192.06. - Collection.
    - Sec. 10-192.07. - Dedication of sales and use tax on telecommunications service.
    - Sec. 10-192.08. - Records.
    - Sec. 10-192.09. - Penalty.
    - Sec. 10-192.10. - Powers of the Director of Finance.
  - **SUBDIVISION 4. - PUBLIC SAFETY SURCHARGE.**
    - Sec. 10-192.11. - Public safety surcharge.
- **DIVISION 8. - TAX ASSESSMENT, LEVY, AND COLLECTION.**
  - **SUBDIVISION 1. - INCOME TAX.**
    - Sec. 10-193. - County Income Tax.
  - **SUBDIVISION 1A. - PROPERTY TAX.**
    - Sec. 10-193.01. - Date of finality.
    - Sec. 10-194. - Tax exempt real property.
    - Sec. 10-194.01. - Same; Airplane landing strips.
    - Sec. 10-194.02. - Same; Residential property adversely impacted by sanitary landfills.
    - Sec. 10-195. - Tax Deferral on certain CDZ and I-3 land.
    - Sec. 10-196. - Tax deferral on certain owner-occupied property.
    - Sec. 10-197. - Real property tax deferral for elderly or disabled homeowners.
    - Sec. 10-198. through Sec. 10-200. - Reserved.
    - Sec. 10-201. - Date taxes payable; overdue; penalty.
    - Sec. 10-201.01. - Fractional year taxes; interest; penalty.
    - Sec. 10-202. - Personal Property Tax Rate.
    - Sec. 10-203. - Tax Credit for tobacco barns; application; approval.
    - Sec. 10-203.01. - Tax credit for conservation land; application; approval.

- Sec. 10-204. - Estimated personal property tax.
- Sec. 10-204.01. - County billing and collection of municipal property taxes.
- Sec. 10-204.02. - Payment of property taxes by credit card.
- Sec. 10-204.03. - Renters' Property Tax Relief Supplement. **added**
- **SUBDIVISION 1B. - ENERGY AND FUEL TAX.**
  - Sec. 10-205. - Definitions.
  - Sec. 10-205.01. - Energy and fuel tax; computation; imposition; levy; collection; exceptions. **modified**
  - Sec. 10-205.02. - Records.
  - Sec. 10-205.03. - Penalty.
  - Sec. 10-205.04. - Tax credit/refund program; appeal procedure; penalty.
  - Sec. 10-205.05. - Powers of the Director of Finance.
- **SUBDIVISION 2. - ADMISSIONS AND AMUSEMENT TAX.**
  - Sec. 10-206. - Admissions and amusement tax levy; rates.
  - Sec. 10-207. - Admissions and amusement tax; exemptions.
  - Sec. 10-208. - Admissions and amusement tax; additional tax.
  - Sec. 10-209. through Sec. 10-217. - Reserved.
- **SUBDIVISION 3. - HOTEL AND MOTEL TAX.**
  - Sec. 10-218. - Hotel tax remittances; monthly; quarterly.
  - Sec. 10-218.01. - Hotel/motel tax authority.
  - Sec. 10-219. - Imposition of tax.
  - Sec. 10-219.01. - Calculation and collection.
  - Sec. 10-220. - Interest and penalty.
  - Sec. 10-221. - Report forms.
  - Sec. 10-222. - Failure to collect or report; notice.
  - Sec. 10-223. - Transfer or cessation of ownership.
  - Sec. 10-224. - Records required.
  - Sec. 10-225. - Exceptions to tax collection.
- **SUBDIVISION 4. - SENIOR CITIZENS TAX CREDITS.**
  - Sec. 10-226. - Real property tax credits by reason of income, age, and disability.
- **SUBDIVISION 4A. - SALES OR USE TAX ON CONTROLLED DANGEROUS SUBSTANCES.**
  - Sec. 10-227. - Definitions.
  - Sec. 10-228. - Tax imposed.
  - Sec. 10-228.01. - Payment and assessment.
  - Sec. 10-229. - Exemptions.
  - Sec. 10-229.01. - Tax made a lien.
  - Sec. 10-230. - Criminal and civil penalties.
  - Sec. 10-230.01. - Assessment assumed valid and correct.
  - Sec. 10-230.02. - Confidential nature of information.
  - Sec. 10-230.03. - Application for refund.
  - Sec. 10-230.04. - Revisions.
  - Sec. 10-231. - Appeals.
  - Sec. 10-231.01. - Powers of Director of Finance.
  - Sec. 10-231.02. - Compromise of claims.
  - Sec. 10-231.03. - Enforcement by County Attorney.
- **SUBDIVISION 4B. - AGRICULTURAL LAND TAX CREDIT.**
  - Sec. 10-231.04. - Property tax credits for agricultural land.
- **SUBDIVISION 5. - COMMERCIAL PROPERTY AND SINGLE DWELLING UNIT TAX CREDIT.**
  - Sec. 10-232. - Tax credit for specified single dwelling unit and commercial property.
  - Sec. 10-233. - Application for tax credit; approval; appeal; required report.
  - Sec. 10-234. - Reserved.
  - Sec. 10-235. - Reserved.

- **SUBDIVISION 5A. - TAX CREDITS FOR IMPROVEMENTS TO HISTORIC RESOURCES.**
  - Sec. 10-235.01. - Tax credits for improvements to historic resources.
- **SUBDIVISION 5B. - REVITALIZATION TAX CREDITS.**
  - Sec. 10-235.02. - Tax credits for redevelopment and revitalization; district established. **modified**
  - Sec. 10-235.03. - Revitalization Tax Credit District; established.
- **SUBDIVISION 5C. - RESEARCH AND DEVELOPMENT PERSONAL PROPERTY TAX EXEMPTION.**
  - Sec. 10-235.04. - Tax exemption for research and development personal property established.
- **SUBDIVISION 5D. - MANUFACTURING, FABRICATION, ASSEMBLING, AND RESEARCH AND DEVELOPMENT FACILITIES REAL PROPERTY TAX CREDIT.**
  - Sec. 10-235.05. - Tax credits for manufacturing, fabrication, assembling, and research and development facilities.
- **SUBDIVISION 5E. - ENERGY CONSERVATION REAL PROPERTY TAX CREDIT.**
  - Sec. 10-235.06. - Energy Conservation Real Property Tax Credit.
- **SUBDIVISION 5F. - BUSINESS INCUBATOR REAL PROPERTY TAX CREDIT.**
  - Sec. 10-235.07. - Real Property Tax Credit for Business Incubator Programs.
- **SUBDIVISION 5G. - BROWNFIELDS PROPERTY TAX CREDITS.**
  - Sec. 10-235.08. - Definitions.
  - Sec. 10-235.09. - Participation.
  - Sec. 10-235.10. - Property Tax Credits.
  - Sec. 10-235.11. - Contribution to the Fund.
  - Sec. 10-235.12. - Termination of the Credit.
- **SUBDIVISION 5H. - NEW JOBS PROPERTY TAX CREDITS.**
  - Sec. 10-235.13. - Definitions.
  - Sec. 10-235.14. - Tax credits.
  - Sec. 10-235.15. - Eligibility for tax credits.
  - Sec. 10-235.16. - Amount of tax credits; pass-through to lessees.
  - Sec. 10-235.17. - Recapture of tax credits.
  - Sec. 10-235.18. - Administration of tax credits.
- **SUBDIVISION 5I. - HIGH PERFORMANCE BUILDING TAX CREDIT.**
  - Sec. 10-235.19. - High Performance building
- **SUBDIVISION 5J. - GREEN BUSINESS REAL AND PERSONAL PROPERTY TAX CREDIT.**
  - Sec. 10-235.20. - Real and Personal Property Tax Credit for Green Businesses. **modified**
- **SUBDIVISION 5K. - PROPERTY TAX CREDIT FOR ACCESSIBILITY FEATURES.**
  - Sec. 10-235.21. - Property Tax Credit for Accessibility Features. **added**
- **SUBDIVISION 5L. - URBAN AGRICULTURAL PROPERTY TAX CREDIT.**
  - Sec. 10-235.22. - Urban agricultural property tax credit. **added**
  - Sec. 10-235.23. - Credit qualification. **added**
  - Sec. 10-235.24. - Credit application and verification. **added**
  - Sec. 10-235.25. - Reporting requirements. **added**
- **SUBDIVISION 6. - SCENIC EASEMENT TAX CREDIT.**
  - Sec. 10-236. - Definitions.
  - Sec. 10-237. - Tax credit for open spaces; amounts.
  - Sec. 10-238. - Determination; duration.
  - Sec. 10-239. - Valuation; assessment; condemnation.
  - Sec. 10-240. - Application for tax credit; contents.
  - Sec. 10-241. - Criteria for tax credit.

- **SUBDIVISION 6A. - RENT RELIEF IN LIEU OF TAX CREDIT.**
    - Sec. 10-241.01. - Rent relief payments in lieu of property tax credits.
  - **SUBDIVISION 6B. - HOMESTEAD PROPERTY TAX CREDIT.**
    - Sec. 10-241.02. - Homestead property tax credit
  - **SUBDIVISION 6C. - RELIGIOUS ORGANIZATION LEASED PROPERTY TAX CREDIT.**
    - Sec. 10-241.03. - Tax credits for property leased by religious organizations.
  - **SUBDIVISION 6D. - LEASED PROPERTY TAX CREDIT - MUNICIPAL CORPORATIONS.**
    - Sec. 10-241.04. - Tax credits for property leased by municipal corporations.
  - **SUBDIVISION 6E. - FALLEN LAW ENFORCEMENT OFFICER AND FALLEN RESCUE WORKER SURVIVING SPOUSE PROPERTY TAX CREDIT.**
    - Sec. 10-241.05. - Property tax credits for surviving spouse of a fallen law enforcement officer or rescue worker.
  - **SUBDIVISION 6F. - NONPROFIT SWIM CLUBS PROPERTY TAX CREDIT.**
    - Sec. 10-241.06. - Property tax credits for nonprofit swim clubs.
  - **SUBDIVISION 7. - REVOLVING LAND ACQUISITION FUND.**
    - Sec. 10-242. - Revolving Land Acquisition Fund.
  - **SUBDIVISION 8. - TRAILER PARK OR MOBILE HOME COURT FEES TAX.**
    - Sec. 10-243. - Definitions.
    - Sec. 10-244. - Tax Imposed.
    - Sec. 10-245. - Exemptions.
    - Sec. 10-246. - Collection of tax by the owner, operator, or licensee of a trailer park or mobile home court; quarterly remission to County.
    - Sec. 10-247. - Operator to maintain register of occupants; register inspections.
    - Sec. 10-248. - Personal liability of owner, operator, or licensee; penalties for failure to collect, remit, or maintain register
  - **DIVISION 14. - SPECIAL TAXING DISTRICTS.**
    - Sec. 10-269. - Special Taxing Districts
  - **DIVISION 23. - GROCERY STORE TAX CREDIT.**
    - Sec. 10-310. - Definitions.
    - Sec. 10-311. - Grocery Store Tax Credit authorized. **modified**
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- **MARYLAND ANNOTATED CODE**
    - **Transportation**
      - **Title 8. Highways**
        - **Subtitle 4. Highway User Revenues**
          - § 8-401. Definitions
          - § 8-402. Gasoline and Motor Vehicle Revenue Account
          - § 8-403. Highway user revenues for local governments
          - § 8-404. Computation of amount of highway user revenues -- For county
          - § 8-405. Computation of amount of highway user revenues -- For municipality
          - § 8-406. Conditions on distribution of highway user revenues
          - § 8-407. Manner of Disbursement of Funds for Counties and Municipalities
          - § 8-408. Permitted uses of highway user revenues