

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2025, Legislative Day No. 19

Bill No. 88-25

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Mr. Mike Ertel, Chair  
By Request of County Executive  
&  
Councilmembers Crandell, Jones, Marks, Kach & Patoka

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By the County Council, November 17, 2025

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A BILL  
ENTITLED

AN ACT concerning

Property Tax Credits for Eligible Port Property

FOR the purpose of granting a certain property tax credit for certain marine trade waterfront property; granting a certain property tax credit for certain property located in a foreign trade zone; and generally relating to such property tax credits.

BY adding

Section 11-2-113  
Article 11 – Taxation  
Title 2 – Ad Valorem Taxes  
Subtitle 1 – In General  
Baltimore County Code, 2015

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

WHEREAS, marine terminals that handle container cargo generate significant economic benefits, including by creating jobs and attracting businesses that benefit from the logistics and supply chain benefits of being located near a container terminal; and

WHEREAS, to promote the potential for development of container terminals in the County and to yield the potential for the significant economic benefits that follow container terminal operations, the Council now proposes to (1) create a real property tax credit for certain marine trade waterfront property, using the authority in § 9-251 of the Tax-Property article of the Annotated Code of Maryland; and (2) create a personal property tax credit for certain property located in a foreign trade zone, using the authority in § 9-231 of the Tax-Property article of the Annotated Code of Maryland; now, therefore

1           SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE  
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

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ARTICLE 11 – TAXATION  
Title 2 – Ad Valorem Taxes  
Subtitle 1 – In General

8 § 11-2-113. PROPERTY TAX CREDITS FOR ELIGIBLE PORT PROPERTY.

9           (A) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
10 INDICATED.

11           (1) “CONTAINER HANDLING EQUIPMENT” MEANS:

1 (I) THE SPECIALIZED MACHINERY NECESSARY FOR THE SAFE,  
2 SECURE, AND EFFICIENT MOVEMENT OF SHIPPING CONTAINERS AT A PORT,  
3 INCLUDING:

4 A. SHIP TO SHORE CRANES TO LOAD AND UNLOAD  
5 CONTAINERS FROM SHIPS;

6 B. TERMINAL TRACTORS AND ASSOCIATED TRAILERS  
7 TO MOVE CONTAINERS WITHIN THE PORT TERMINAL;

8 C. RAIL MOUNTED GANTRY CRANES TO LOAD AND  
9 UNLOAD CONTAINERS FROM RAILCARS WITHIN THE TERMINAL INTERMODAL  
10 YARD;

11 D. CONTAINER HANDLERS;

12 E. FORKLIFTS HAVING A LOAD CAPACITY GREATER  
13 THAN 5 TONS;

14 F. REACH STACKERS AND OTHER SPECIALIZED  
15 VEHICLES THAT LIFT, LOWER, AND STACK CONTAINERS; AND

16 G. STRADDLE CARRIERS AND RUBBER TIRE GANTRIES  
17 THAT CAN STRADDLE A CONTAINER STACK AND LIFT CONTAINERS FROM THE  
18 GROUND OR VEHICLES.

19 (2) "CONTAINER OPERATIONS" MEANS:

20 (I) THE LOADING AND UNLOADING OF INTERMODAL  
21 CONTAINERS TO AND FROM COMMERCIAL MARINE VESSELS; AND

22 (II) THE RELATED MOVEMENT, STORAGE, AND  
23 TRANSLOADING OF SUCH INTERMODAL CONTAINERS.

1 (3) "FOREIGN TRADE ZONE" MEANS THE ENTIRE AREA DESIGNATED  
2 AS FOREIGN-TRADE ZONE NO. 74 UNDER FEDERAL LAW.

3 (4) "ELIGIBLE PORT PROPERTY" MEANS MARINE TRADE  
4 WATERFRONT PROPERTY, AS DEFINED IN § 9-251(A) OF THE TAX-PROPERTY  
5 ARTICLE OF THE ANNOTATED CODE OF MARYLAND, WHICH IS USED PRIMARILY  
6 FOR CONTAINER OPERATIONS.

7 (5) "REQUIRED PAYMENT AMOUNT" MEANS:

8 (I) FOR THE FIRST TAX YEAR OF THE TAX CREDIT  
9 AUTHORIZED IN SUBSECTION (B) OF THIS SECTION, 3 TIMES THE AMOUNT OF  
10 THE REAL PROPERTY TAX IMPOSED ON THE ELIGIBLE PORT PROPERTY FOR THE  
11 TAX YEAR IMMEDIATELY PRECEDING THE TAX YEAR IN WHICH CONSTRUCTION  
12 OF FACILITIES FOR CONTAINER OPERATIONS AT THE ELIGIBLE PORT PROPERTY  
13 COMMENCED;

14 (II) FOR EACH OF THE SECOND THROUGH 10TH TAX YEARS OF  
15 THE TAX CREDIT AUTHORIZED IN SUBSECTION (B) OF THIS SECTION, THE  
16 REQUIRED PAYMENT AMOUNT IN EFFECT FOR THE PRIOR TAX YEAR PLUS 2%;  
17 AND

18 (III) FOR EACH OF THE 11TH THROUGH 50TH TAX YEARS OF  
19 THE TAX CREDIT AUTHORIZED IN SUBSECTION (B) OF THIS SECTION, THE  
20 REQUIRED PAYMENT AMOUNT IN EFFECT FOR THE PRIOR TAX YEAR PLUS 3%.

21 (B) (1) THERE IS A PROPERTY TAX CREDIT AGAINST COUNTY REAL  
22 PROPERTY TAX IMPOSED ON ELIGIBLE PORT PROPERTY, IN ACCORDANCE WITH  
23 THIS SUBSECTION.

1 (2) IN ORDER TO QUALIFY FOR THE TAX CREDIT AUTHORIZED BY  
2 THIS SUBSECTION, THE OWNER OF AN ELIGIBLE PORT PROPERTY SHALL SUBMIT  
3 AN APPLICATION TO THE DIRECTOR, UNDER OATH, ON A FORM PROVIDED BY  
4 THE DIRECTOR.

5 (3) WITHIN 30 DAYS AFTER RECEIVING THE APPLICATION, THE  
6 DIRECTOR SHALL GRANT OR DENY THE APPLICATION, PROVIDE NOTICE OF  
7 SUCH DECISION TO THE APPLICANT, AND, IN THE CASE OF A DENIAL, STATE IN  
8 SUCH NOTICE THE REASONS FOR THE DENIAL.

9 (4) IF THE DIRECTOR DOES NOT GRANT OR DENY THE TAX CREDIT  
10 WITHIN 30 DAYS AFTER RECEIVING THE APPLICATION, THE APPLICATION IS  
11 DEEMED TO BE APPROVED.

12 (5) AFTER THE APPLICATION IS APPROVED OR DEEMED TO BE  
13 APPROVED, THE TAXPAYER AND THE DIRECTOR SHALL ENTER INTO A WRITTEN  
14 AGREEMENT:

15 (I) CONFIRMING THE TAXPAYER'S AGREEMENT TO MAKE THE  
16 PAYMENT OF COUNTY PROPERTY TAX REQUIRED BY SUBPARAGRAPH (I) OF  
17 PARAGRAPH (7) OF THIS SUBSECTION, IN CONSIDERATION OF THE COUNTY  
18 GRANTING THE TAX CREDITS CONTEMPLATED BY THIS SUBSECTION AND  
19 SUBSECTION (C) OF THIS SECTION;

20 (II) CONFIRMING THE REQUIREMENTS FOR THE ELIGIBLE  
21 PORT PROPERTY TO BE CONSIDERED OPERATIONAL AND THAT THE TAX CREDIT  
22 WILL COMMENCE IN THE IMMEDIATELY SUBSEQUENT TAX YEAR;

1 (III) CONFIRMING THAT THE ELIGIBLE PORT PROPERTY MUST  
2 BE IN SUBSTANTIALLY CONTINUOUS USE FOR CONTAINER OPERATIONS FOR THE  
3 DURATION OF THE 50-YEAR TAX CREDIT PERIOD AND ESTABLISHING AN  
4 ANNUAL INSPECTION PROCESS TO VALIDATE SUCH CONTINUOUS OPERATION;

5 (IV) CONFIRMING THAT THE TAXPAYER'S RIGHT TO RECEIVE  
6 SUCH TAX CREDITS, FOR THE ENTIRE 50-YEAR TAX CREDIT PERIOD DESCRIBED  
7 IN SUBPARAGRAPH (III) OF PARAGRAPH (5) OF THIS SUBSECTION, CONSTITUTES  
8 A PROPERTY RIGHT OF THE TAXPAYER AND IS VESTED WHEN THE ELIGIBLE  
9 PORT PROPERTY IS USED FOR CONTAINER OPERATIONS, AS SPECIFIED IN THE  
10 AGREEMENT; AND

11 (V) REQUIRING THE COUNTY AND TAXPAYER TO EXECUTE A  
12 SUBSEQUENT WRITTEN NOTICE CONFIRMING:

13 A. THE DATE THE ELIGIBLE PORT PROPERTY WAS  
14 DETERMINED TO BE IN USE FOR CONTAINER OPERATIONS;

15 B. THE TAX YEAR IN WHICH THE 50-YEAR CREDIT WILL  
16 COMMENCE; AND

17 C. THE TAX YEAR IN WHICH THE 50-YEAR PERIOD WILL  
18 EXPIRE.

19 (6) A TAX CREDIT GRANTED UNDER THIS SUBSECTION SHALL:

20 (I) BEGIN IN THE TAX YEAR IN WHICH THE ELIGIBLE PORT  
21 PROPERTY WAS DETERMINED TO BE OPERATIONAL, AS SET FORTH IN THE  
22 WRITTEN NOTICE EXECUTED PURSUANT TO SUBPARAGRAPH (V) OF PARAGRAPH  
23 (5) OF THIS SUBSECTION; AND

1 (II) CONTINUE FOR A TOTAL OF 50 YEARS.

2 (7) FOR EACH TAX YEAR OF A TAX CREDIT GRANTED UNDER THIS  
3 SUBSECTION, THE TAXPAYER SHALL:

4 (I) PAY COUNTY PROPERTY TAX ON THE ELIGIBLE PORT  
5 PROPERTY IN AN AMOUNT EQUAL TO THE REQUIRED PAYMENT AMOUNT; AND

6 (II) RECEIVE A TAX CREDIT OF 100% AGAINST ALL COUNTY  
7 PROPERTY TAX IMPOSED ON THE ELIGIBLE PORT PROPERTY IN EXCESS OF THE  
8 REQUIRED PAYMENT AMOUNT.

9 (8) A TAX CREDIT GRANTED UNDER THIS SUBSECTION RUNS WITH  
10 THE PROPERTY, AND A CHANGE IN OWNERSHIP DOES NOT RESULT IN A LAPSE  
11 OF THE TAX CREDIT, SO LONG AS THE ELIGIBLE PORT PROPERTY IS USED FOR  
12 CONTAINER OPERATIONS.

13 (C) (1) THERE IS A PROPERTY TAX CREDIT OF 100% AGAINST ALL  
14 COUNTY PERSONAL PROPERTY TAX IMPOSED ON CONTAINER HANDLING  
15 EQUIPMENT USED IN CONNECTION WITH CONTAINER OPERATIONS AT ELIGIBLE  
16 PORT PROPERTY IN THE FOREIGN TRADE ZONE FOR WHICH A TAX CREDIT  
17 UNDER SUBSECTION (B) OF THIS SECTION HAS BEEN GRANTED.

18 (2) A TAXPAYER CLAIMING A TAX CREDIT UNDER THIS SUBSECTION  
19 SHALL PROVIDE TO THE DIRECTOR, UPON REQUEST, AN ITEMIZED LIST OF THE  
20 CONTAINER HANDLING EQUIPMENT FOR WHICH THE TAXPAYER CLAIMED SUCH  
21 EXEMPTION.

1           SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by  
2           the affirmative vote of five members of the County Council, shall take effect on December 29,  
3           2025.