



REPORT FROM STATE CIRCLE



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Environment: Land Use

SB 137/HB276 Income Tax Credit - Preservation and Conservation Easements (Senator Eckardt and Delegate Stein plus 4) The current law allows individuals to claim a credit against State income tax for their properties that are under preservation or conservation easements to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation. This bill would expand the law to allow members, shareholders, or beneficiaries of a pass-through entity such as an S corporation or partnership to also claim the tax credit for properties under these easements and owned by the pass-through entity. The change would also cover easements to the Department of Natural Resources. The tax credit would be limited to \$5,000 a year. This change would reduce taxes to the General Fund by about \$331,000 over the next 5 years. Senate HRG 2/03, 1 p.m B&T and House HRG 2/16, 1 p.m. W&M

SB 166/HB 243 Land Use Actions - Legislative Bodies - Judicial Review (Senator Conway and Delegate Lafferty plus 10) would expand the number of persons with standing to challenge land use decisions in circuit court. Land use actions include rezoning actions as well as comprehensive planning actions.

Currently, the court has limited judicial review of government land use decisions to administrative changes (e.g., variances, rezoning, and piecemeal changes) and to property owners within 1,000 feet of the rezoned property. The courts declined to allow judicial challenges to comprehensive zoning because allowing lawsuits from everyone within the area or near the area would essentially make comprehensive zoning unworkable.

SB166 would expand the people with standing to bring suit against a land use decision from nearby property owners to any person, taxpayer, or local official aggrieved by the land use decision. This could increase litigation for local land use actions, increase costs, and affect the timing and outcome of land use decisions. Senate HRG 2/02, 1 p.m. EHEA and House HRG 2/09, 1 p.m.

S181 Maryland Strong Manufacturing Development (Manno plus 42) would establish the Manufacturing Development Zone Program to encourage manufacturers outside the State to invest in manufacturing facilities within the State. Incentives would include tax incentives and financial assistance. Eligible political subdivisions would apply to the Secretary of Economic Competitiveness and Commerce and applications would be approved or rejected by Maryland Advisory Commission on Manufacturing Competitiveness. The designation of an area as a manufacturing development zone would be effective for 10 years. HRG 2/10, 1 p.m. B&T

SB559/HB686 Establishing the Strategic Demolition and Smart Growth Impact Fund (Senator Ferguson and Delegate Hammen plus 27) establishes a special, nonlapsing fund to provide grants and loans for revitalization projects. The fund would be administered by the Department of Housing and Community Development. Funds would be awarded competitively to government agencies and community development organizations for predevelopment activities such as demolition, land assembly, architecture and engineering, and site development for revitalization projects in the State. The fund would receive \$20,000,000 a year. Senate HRG 2/23, 1 p.m. EHEA

Susan Knisely