



Bill No. 26-01

Concerning: Amending the eligibility requirements
for the New Jobs and Enhanced New Jobs Tax

Credits

Introduced January 6, 2026

Revised: _____ Draft No. _____

Enacted: _____

Effective: _____

Expires: April 6, 2026

Frederick County Code, Chapter 1-8

Section(s) 432, 433, 436

COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council President Brad W. Young on behalf of the County Executive

AN ACT to: Amend the eligibility requirement for the New Jobs and Enhanced New Jobs Tax Credits

Date Council Approved: _____ Date Transmitted to Executive: _____

Executive: _____ Date Received: _____

Approved: _____ Date: _____

Vetoed: _____ Date: _____

Date returned to Council by County Executive with no action: _____

By amending:

Frederick County Code, 1-8 Section(s) 432, 433, 436

Other: _____

Boldface

Underlining

[Single boldface brackets]

Heading or defined term.

Added to existing law.

Deleted from existing law.

Existing law unaffected by bill.

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2 The County Council of Frederick County, Maryland, finds it necessary and appropriate to
3 amend the Frederick County Code to amend the eligibility requirement for the New Jobs and
4 Enhanced New Jobs Tax Credits.

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6 NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF
7 FREDERICK COUNTY, MARYLAND, that the Frederick County Code be, and it is hereby,
8 amended as shown on the attached Exhibit 1.

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13 _____
14 Brad W. Young, President
15 County Council of Frederick County,
16 Maryland

ARTICLE XII: NEW JOBS TAX CREDIT

§ 1-8-432 DEFINITIONS.

In this section the following words have the meanings indicated.

AFFILIATE, BUSINESS ENTITY, NEW OR EXPANDED PREMISES, NEW

PERMANENT FULL-TIME POSITION, and ***NOTIFICATION DATE*** have the meanings defined in Md. Code Ann., Tax-Property Article, § 9-230, or any successor provision.

AVERAGE WAGE. The 50th percentile wage for the Frederick Workforce Region in the Occupational Employment and Wages Statistics published by the Maryland Department of Labor in the prior calendar year.

COUNTY. Frederick County, Maryland.

DIRECTOR OF FINANCE. The Director of Finance for Frederick County or designee.

ENHANCED NEW JOBS TAX CREDIT. The credit granted under this article to a qualified business entity against the county real property tax imposed on the new or expanded premises that qualify under state law for an enhanced new jobs credit.

NEW JOBS TAX CREDIT. The credit granted under this article to a qualified business entity against the county real property tax imposed on the new or expanded premises.

§ 1-8-433 ELIGIBILITY FOR TAX CREDIT.

(A) To qualify for a new jobs tax credit under this article, a business entity must, on or after July 31, 2011:

(1) Construct, or expand by at least 5,000 square feet, premises in Frederick County on which it conducts business by buying, building, or leasing new premises;

(2) Employ at least 25 persons in new permanent full-time positions paying at least the average wage located in the new or expanded premises in Frederick County within the first 24-month period after it occupies the new or expanded premises;

(3) Be located in a priority funding area as designated in Title 5, Subtitle 7B of the State Finance and Procurement Article; and

(4) Notify the Director of Finance, as required under Md. Code Ann., Tax-Property Article, § 9-230(b)(6) [state law];

(5) Meet all other requirements under state and county law to qualify for the new jobs credit; and

Underlining indicates matter added to existing law.

[Single boldface brackets] indicates matter deleted from existing law.

*** - indicates existing law unaffected by bill.

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1 (6) After meeting the requirements set forth above, and in order to continue to receive a new
2 jobs tax credit each year allowed under this ordinance, the business entity must thereafter
3 maintain at least 25 persons in permanent full-time positions located in the new or expanded
4 business premises as indicated above for a period of 3 years after each year that a tax credit is
5 allowed.

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7 ***
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9 **§ 1-8-436 ADMINISTRATION OF TAX CREDIT.**

10 (A) A business entity must apply for either tax credit on a form furnished by the Director of
11 Finance, must identify which tax credit it intends to request, and declare when and how it expects
12 to qualify for the credit.

13 (B) When a business entity believes it has met all requirements for the tax credit, it may apply
14 for certification on a form furnished by the Director of Finance and must provide sufficient
15 information to show that all requirements under this article and applicable state law have been
16 met on or before April 30 of each calendar year to receive this tax credit for the following tax
17 year (July 1 through June 30).

18 (C) The Director of Finance shall:

19 (1) Determine the eligibility of the business entity for the tax credit;

20 (2) Notify the State Department of Assessments and Taxation that a business entity has been
21 approved for the tax credit; and

22 (3) Require submission of information by the business entity each year that a tax credit is
23 sought and during the 3 taxable years after any year when the tax credit was earned to verify, to
24 the Director of Finance's satisfaction, that the business entity continues to satisfy all applicable
25 requirements under this article.

26 (D) A business entity which submits a false or fraudulent application, or withholds
27 information, to obtain a tax credit under this article must repay the county for all amounts
28 previously credited for any and all years that the credits were provided and all accrued interest
29 and penalties that would apply to those amounts as overdue taxes. A business entity which
30 violates this subsection is liable for all court costs and expenses of the county in any civil action
31 brought by the county against the violator. The county may collect any repayable tax credit, and
32 otherwise enforce this article, by any appropriate legal action.

33 (E) The Director of Finance may promulgate regulations to administer the new jobs tax credit
34 and enhanced new jobs tax credit enacted by this article.

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