within the 5-year period as provided under this subsection, over the assessment of the qualified brownfields site before the voluntary cleanup.

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

<u>Article 83A - Department of Business and Economic Development</u> 5-1401.

- (f) (1) "Brownfields site" means:
- (i) An eligible property, as defined in § 7-501 of the Environment Article, that is:
 - 1. Owned or operated by [an]:
- <u>B. AN INNOCENT PURCHASER THAT MEETS THE</u> REQUIREMENTS SET FORTH IN § 7-201(X)(2)(I) OF THE ENVIRONMENT ARTICLE; and
- 2. Located in a [taxing jurisdiction] COUNTY OR MUNICIPAL CORPORATION that has elected to participate in the Brownfields Revitalization Incentive Program in accordance with [§ 9-229 of the Tax Property Article] § 5-1408(A) OF THIS SUBTITLE; or
- (ii) <u>Property where there is a release, discharge, or threatened</u> release of oil, as defined in § 4-401 of the Environment Article, that is:
- <u>1. Subject to a corrective action plan approved by the Department of the Environment in accordance with Title 4 of the Environment Article; and</u>
- 2. Located in a [taxing jurisdiction] COUNTY OR MUNICIPAL CORPORATION that has elected to participate in the Brownfields Revitalization Incentive Program in accordance with [§ 9-229 of the Tax Property Article] § 5-1408(A) OF THIS SUBTITLE.
- (2) "Brownfields site" does not include property that is owned or operated by a responsible person or a person responsible for the discharge.
 5-1408.
- (A) A COUNTY OR MUNICIPAL CORPORATION MAY ELECT TO PARTICIPATE IN THE BROWNFIELDS REVITALIZATION INCENTIVE PROGRAM BY:
- (1) SUBMITTING TO THE DEPARTMENT A LIST OF POTENTIAL BROWNFIELDS SITES IN THE COUNTY OR MUNICIPAL CORPORATION, RANKED IN THE ORDER OF PRIORITY FOR REDEVELOPMENT RECOMMENDED BY THE COUNTY OR MUNICIPAL CORPORATION; AND