

(b) (1) (i) A taxing jurisdiction may elect to participate in the Brownfields Revitalization Incentive Program under [Article 83A, Title 5, Subtitle 14 of the Code] **TITLE 5, SUBTITLE 3 OF THE ECONOMIC DEVELOPMENT ARTICLE** through the enactment of legislation that grants property tax credits in accordance with the requirements of this section.

(c) For each of the 5 taxable years immediately following the first revaluation of the property after completion of a voluntary cleanup or corrective action plan of a brownfields site, each participating taxing jurisdiction where a qualified brownfields site is located shall:

(2) contribute to the Maryland Economic Development Assistance Fund under [Article 83A, § 5-1404 of the Code] **§ 5-313(8) OF THE ECONOMIC DEVELOPMENT ARTICLE**, 30% of the property tax attributable to the increase in the assessment of the brownfields site, including improvements added to the site within the 5-year period as provided under this subsection, over the assessment of the qualified brownfields site before the voluntary cleanup.

9-230.

(d) (2) For a business entity to qualify for an enhanced property tax credit under this subsection, the business entity, along with its affiliates, shall be primarily engaged in one or more of the following at the qualifying premises:

(vii) central [financial, real estate, or insurance] services as defined in [Article 83A, § 5-1101 of the Code] **§ 6-101 OF THE ECONOMIC DEVELOPMENT ARTICLE**;

(viii) the operation of central administrative offices or a company headquarters as defined in [Article 83A, § 5-1101 of the Code] **§ 6-101 OF THE ECONOMIC DEVELOPMENT ARTICLE**;

9-240.

(a) In this section, "arts and entertainment district", "arts and entertainment enterprise", and "qualifying residing artist" have the meanings stated in [Article 83A, § 4-701 of the Code] **§ 4-701 OF THE ECONOMIC DEVELOPMENT ARTICLE**.

9-318.

(d) (2) In order to qualify for the credit under this subsection:

(ii) the designated geographic areas shall be located within two of the following areas: