

HOUSE BILL 85

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Q1  
HB 931/98 - W&M

1999 Regular Session  
9r0558

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By: **Delegates Hutchins and Mitchell**  
Introduced and read first time: January 21, 1999  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Semiannual Payment Schedule**

3 FOR the purpose of providing that a semiannual payment schedule election under the  
4 property tax is applicable to certain property tax that would be due and not in  
5 arrears if the property were subject to a semiannual schedule of property tax  
6 payment for transfers occurring during a certain period; and generally relating  
7 to semiannual payment schedules for property taxes.

8 BY repealing and reenacting, with amendments,  
9 Article - Tax - Property  
10 Section 10-204.3(d)(1)  
11 Annotated Code of Maryland  
12 (1994 Replacement Volume and 1998 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - Property**

16 10-204.3.

17 (d) (1) A semiannual payment schedule election under subsection (c)(1) of  
18 this section shall apply to:

19 (i) the property tax due for the tax year following transfer of the  
20 property; [and]

21 (ii) the property tax due and not in arrears for the current tax year  
22 for any transfer occurring between July 1 and January 1 of property that is currently  
23 subject to a semiannual schedule of property tax payment; AND

24 (III) THE PROPERTY TAX THAT WOULD BE DUE AND NOT IN  
25 ARREARS IF THE PROPERTY WERE SUBJECT TO A SEMIANNUAL SCHEDULE OF  
26 PROPERTY TAX PAYMENT FOR THE CURRENT TAX YEAR FOR ANY TRANSFER  
27 OCCURRING BETWEEN JULY 1 AND OCTOBER 1 OF PROPERTY THAT THE NEW

1 PROPERTY OWNER ELECTS TO MAKE SUBJECT TO A SEMIANNUAL SCHEDULE OF  
2 PROPERTY TAX PAYMENT.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 July 1, 1999.