

HOUSE BILL 85

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Q1  
HB 931/98 - W&M

1999 Regular Session  
9lr0558

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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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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 2, 1999

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CHAPTER \_\_\_\_\_

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]

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

4                   (III)       THE PROPERTY TAX THAT WOULD BE DUE AND NOT IN  
5 ARREARS IF THE PROPERTY WERE SUBJECT TO A SEMIANNUAL SCHEDULE OF  
6 PROPERTY TAX PAYMENT FOR THE CURRENT TAX YEAR FOR ANY TRANSFER  
7 OCCURRING BETWEEN JULY 1 AND ~~OCTOBER 1~~ SEPTEMBER 30 OF PROPERTY THAT  
8 THE NEW PROPERTY OWNER ELECTS TO MAKE SUBJECT TO A SEMIANNUAL  
9 SCHEDULE OF PROPERTY TAX PAYMENT.

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