

HOUSE BILL 159

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Q1

2004 Regular Session  
(41r0043)

**ENROLLED BILL**  
-- Ways and Means/Budget and Taxation --

Introduced by **Chairman, Ways and Means Committee (By Request -  
Departmental - Assessments and Taxation)**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this  
\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_ M.

\_\_\_\_\_  
Speaker.

CHAPTER 497

1 AN ACT concerning

2 **Property Tax - Exemptions**

3 FOR the purpose of requiring that certain applications must be filed on or before  
4 certain dates for certain abatement of property tax after the transfer of certain  
5 real or personal property; providing for the application of this Act; and generally  
6 relating to applications for certain property tax exemptions.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - Property  
9 Section 7-104 and 11-103  
10 Annotated Code of Maryland  
11 (2001 Replacement Volume and 2003 Supplement)

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

1

**Article - Tax - Property**

2 7-104.

3 (a) Except as provided in subsection (c) of this section and in §§ 7-202 and  
4 7-215 of this title, property tax on wholly exempt property shall be abated for the  
5 taxable year that follows the date on which the property became exempt.

6 (b) If an owner of property subject to an exemption on June 30 files an  
7 application for abatement on or before the following September 1 with the  
8 Department or the supervisor, the tax is abated for the taxable year.

9 (c) If property that is exempt from property tax is transferred to a person  
10 whose use of the property qualifies the property for an exemption from the date of  
11 transfer, then the property tax shall be abated from that date IF THE TRANSFEREE:

12 (1) FILES AN APPLICATION UNDER § 7-103 OF THIS SUBTITLE ON OR  
13 BEFORE SEPTEMBER 1 OF THE FOLLOWING TAXABLE YEAR; OR

14 (2) FILES AN APPLICATION UNDER § 7-225 OF THIS TITLE ~~ON OR BEFORE~~  
15 ~~1 YEAR AFTER~~ WITHIN 6 MONTHS AFTER RECEIPT OF THE FIRST ASSESSMENT  
16 NOTICE, WHICH INCLUDES THE MANUFACTURING PERSONAL PROPERTY, THAT IS  
17 ISSUED AFTER THE DATE OF THE TRANSFER.

18 11-103.

19 (a) If a person who has filed a report under this title determines that  
20 information was not reported accurately, the person may file an amended report  
21 within 3 years after the April 15th that the original report was due.

22 (b) A person filing an amended report under subsection (a) of this section may  
23 only claim an exemption for personal property used in manufacturing if an exemption  
24 for personal property used in the manufacturing process was previously approved for  
25 that taxable year under §§ 7-104(b) and 7-225(d) OR UNDER §§ 7-104(C) AND 7-225(D)  
26 of this article.

27 (c) After reviewing an amended report, the Department shall:

28 (1) issue a corrected assessment notice; or

29 (2) notify the person that the original assessment notice will not be  
30 adjusted.

31 (d) A person who receives a notice under subsection (c) of this section may  
32 appeal the change in value or classification related to the corrected information or the  
33 denial notice as provided in § 14-504 of this article.

34 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
35 effect October 1, 2004, and shall be applicable to all taxable years beginning after  
36 December 31, 2004.

