
By: **Senator Dyson**
 Constitutional Requirements Complied with for Introduction in the last 35 Days of
 Session
 Introduced and read first time: March 9, 2006
 Assigned to: Rules
 Re-referred to: Budget and Taxation, March 20, 2006

Committee Report: Favorable with amendments
 Senate action: Adopted
 Read second time: April 2, 2006

CHAPTER _____

1 AN ACT concerning

2 **St. Mary's County - Property Tax Credit for Individuals Over Age 70 - Repeal**
 3 **Extension of Sunset**

4 FOR the purpose of ~~repealing~~ extending a termination provision for certain
 5 authorization for the governing body of St. Mary's County to grant, by law, a tax
 6 credit against the county property tax imposed on certain real property owned
 7 by certain individuals; and generally relating to property tax in St. Mary's
 8 County.

9 BY repealing and reenacting, without amendments,
 10 Article - Tax - Property
 11 Section 9-320(c)
 12 Annotated Code of Maryland
 13 (2001 Replacement Volume and 2005 Supplement)

14 BY repealing and reenacting, with amendments,
 15 Chapter 195 of the Acts of the General Assembly of 2005
 16 Section 2

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

1

Article - Tax - Property

2 9-320.

3 (c) (1) The governing body of St. Mary's County may grant, by law, a
4 property tax credit against the county property tax imposed on real property used as
5 a principal residence and owned by an individual at least 70 years old who is of
6 limited income.

7 (2) The governing body of St. Mary's County may provide, by law, for:

8 (i) eligibility criteria for the credit under this section;

9 (ii) the amount and duration of the tax credit under this section;

10 (iii) regulations and procedures for the application and uniform
11 processing of requests for the tax credit; and

12 (iv) any other provision necessary to carry out the credit under this
13 section.

14

Chapter 195 of the Acts of 2005

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,
17 2005 {but before July 1, ~~2008~~ 2010. It shall remain effective for a period of ~~3~~ 5 years
18 and 1 month, and at the end of June 30, ~~2008~~ 2010, with no further action required by
19 the General Assembly, this Act shall be abrogated and of no further force and effect}.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 June 1, 2006.