

HOUSE BILL 128

Q1

EMERGENCY BILL

3lr1592
CF SB 158

By: **Delegates M. Washington, Anderson, Beidle, Braveboy, Gaines, Lafferty, Luedtke, McDermott, McIntosh, Mitchell, Mizeur, B. Robinson, Rudolph, Stukes, Summers, and Tarrant**

Introduced and read first time: January 17, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Homestead Tax Credit – Eligibility Verification and Application – Extension**

3 FOR the purpose of altering the date by which the homestead property tax credit may
4 not be authorized or granted unless a certain application is filed with the State
5 Department of Assessments and Taxation; making this Act an emergency
6 measure; and generally relating to the homestead property tax credit.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – Property
9 Section 9–105(d)(1)
10 Annotated Code of Maryland
11 (2012 Replacement Volume)

12 BY repealing and reenacting, with amendments,
13 Article – Tax – Property
14 Section 9–105(d)(6)
15 Annotated Code of Maryland
16 (2012 Replacement Volume)

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

19 **Article – Tax – Property**

20 9–105.

21 (d) (1) Subject to the provisions of paragraph (6) of this subsection, the
22 Department shall authorize and the State, a county, or a municipal corporation shall

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 grant a property tax credit under this section for a taxable year unless during the
2 previous taxable year:

3 (i) the dwelling was transferred for consideration to new
4 ownership;

5 (ii) the value of the dwelling was increased due to a change in
6 the zoning classification of the dwelling initiated or requested by the homeowner or
7 anyone having an interest in the property;

8 (iii) the use of the dwelling was changed substantially; or

9 (iv) the assessment of the dwelling was clearly erroneous due to
10 an error in calculation or measurement of improvements on the real property.

11 (6) (i) To qualify for the credit under this section, a homeowner
12 shall submit an application for the credit to the Department as provided in this
13 paragraph.

14 (ii) The application shall:

15 1. be made on the form that the Department provides;

16 2. provide the information required by the form;

17 3. include a statement by the homeowner under oath
18 that the facts stated in the application are true, correct, and complete; and

19 4. be filed on or before July 1 of the first taxable year for
20 which the property tax credit under this section is to be allowed.

21 (iii) For a dwelling that was last transferred for consideration to
22 new ownership on or before December 31, 2007, the Department may not authorize
23 and the State, county, and municipal corporation may not grant the property tax
24 credit under this section after [December 31, 2012] **JUNE 1, 2013**, unless an
25 application is filed with the Department as required under this paragraph.

26 (iv) If a dwelling previously received a credit under this section
27 and failed to qualify for 1 taxable year because of a failure to file the application
28 required under this paragraph, the Department:

29 1. shall grant the credit for the dwelling for the next
30 following taxable year on the timely filing of the application by the same homeowner
31 who previously received the credit; and

32 2. shall calculate the prior year's taxable assessment for
33 the dwelling as if the credit had not been lost for the 1 intervening taxable year.

1 (v) The Department shall provide a homeowner the option to
2 submit the application required under this paragraph electronically on the
3 Department's Web site.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
5 measure, is necessary for the immediate preservation of the public health or safety,
6 has been passed by a ye and nay vote supported by three-fifths of all the members
7 elected to each of the two Houses of the General Assembly, and shall take effect from
8 the date it is enacted.