

Chapter 431

(House Bill 932)

AN ACT concerning

Charles County – Property Tax Credit – Senior Citizens Receiving Social Security Benefits

FOR the purpose of authorizing the governing body of Charles County to grant a property tax credit against the county property tax imposed on real property that is owned and used as the principal residence of an individual who is at least a certain age and receives any benefit under the Social Security Act; authorizing the governing body of Charles County to provide for the amount, duration, additional eligibility criteria, application process, and other aspects of the credit; providing for the application of this Act; and generally relating to a property tax credit for senior citizens receiving Social Security benefits in Charles County.

BY adding to

Article – Tax – Property

Section 9–310(j)

Annotated Code of Maryland

(2012 Replacement Volume and 2013 Supplement)

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

Article – Tax – Property

9–310.

(J) (1) THE GOVERNING BODY OF CHARLES COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS OWNED BY AND USED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD AND RECEIVES ANY BENEFIT UNDER THE SOCIAL SECURITY ACT.

(2) THE GOVERNING BODY OF CHARLES COUNTY MAY PROVIDE, BY LAW, FOR:

(I) THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT UNDER THIS SUBSECTION;

(II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT UNDER THIS SUBSECTION;

(III) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND

(IV) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2014, and shall be applicable to all taxable years beginning after June 30, 2014.

Approved by the Governor, May 5, 2014.