

HOUSE BILL 932

Q2

4lr0545

By: **Delegates Murphy, Jameson, Wilson, and Wood**

Introduced and read first time: February 5, 2014

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 11, 2014

CHAPTER _____

1 AN ACT concerning

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

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

13 BY adding to

14 Article – Tax – Property

15 Section 9–310(j)

16 Annotated Code of Maryland

17 (2012 Replacement Volume and 2013 Supplement)

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

20 **Article – Tax – Property**

21 9–310.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

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

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

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

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

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

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 18 June 1, 2014, and shall be applicable to all taxable years beginning after June 30,
 19 2014.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.