

# HOUSE BILL 1523

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By: **Delegate Rudolph**

Introduced and read first time: March 3, 2014

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

AN ACT concerning

### **Property Tax Exemption – Dwelling House of Disabled Veteran or Surviving Spouse – Repeal of Domicile Requirements**

FOR the purpose of repealing, under provisions of law exempting from property tax the dwelling house owned by a certain surviving spouse of a certain individual who died in the line of duty, the requirement that the individual or the surviving spouse be domiciled in the State as of the date of the individual's death; repealing, under provisions of law exempting from property tax the dwelling house owned by a certain disabled veteran or certain surviving spouse, the requirement that the disabled veteran be domiciled in the State at death; providing for the application of this Act; and generally relating to a property tax exemption for certain veterans or certain surviving spouses.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 7–208(b) and (c)

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**

7–208.

(b) Except as provided in subsection (e) of this section, a dwelling house is exempt from property tax if:

(1) the dwelling house is owned by:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(i) a disabled veteran;

(ii) a surviving spouse of an individual who died in the line of duty, if:

1. the dwelling house was owned by the individual at the time of the individual's death;

2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death[, if the individual or the surviving spouse was domiciled in the State as of the date of the individual's death]; or

3. the dwelling house was acquired after the surviving spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item, to the extent of the previous exemption; or

(iii) a surviving spouse of a disabled veteran who meets the requirements of subsection (c) of this section; and

(2) the application requirements of subsection (d) of this section are met.

(c) Except as provided in subsections (d) and (e) of this section, after a disabled veteran dies, the surviving spouse of the disabled veteran shall receive a disabled veteran's property tax exemption:

(1) for the dwelling house that was formerly owned by the disabled veteran:

(i) if the dwelling house received an exemption under this section; and

(ii) if the surviving spouse owns and resides in the dwelling house;

(2) for the dwelling house that was formerly occupied by the disabled veteran:

(i) if the dwelling house did not receive an exemption under this section; **AND**

(ii) [if the disabled veteran was domiciled in the State at death; and

(iii)] if the surviving spouse owns and resides in the dwelling house; and

(3) for a dwelling house subsequently acquired by the surviving spouse, equal to the exemption for the former dwelling house when the dwelling house owned by the surviving spouse was transferred by the surviving spouse:

(i) if the surviving spouse owns and resides in the subsequently acquired dwelling house; and

(ii) if the surviving spouse has qualified under item (1) or (2) of 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.