

# HOUSE BILL 644

Q1

5lr1453

By: Delegates Metzgar, Afzali, Glass, McDonough, Reilly, Simonaire, Szeliga, ~~and West West, Hixson, Turner, Kaiser, Luedtke, Walker, D. Barnes, Buckel, Fennell, Hornberger, C. Howard, Long, Patterson, Shoemaker, and Tarlau~~

Introduced and read first time: February 12, 2015

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 15, 2015

House action: Recommitted to Ways and Means (Delegate Walker), March 19, 2015

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 21, 2015

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Credit – Elderly, Individuals and Veterans, ~~and Returning~~**  
3 **Residents**  
4 **~~(Welcome Home, Stay at Home Act)~~**

5 FOR the purpose of authorizing the Mayor and City Council of Baltimore City and the  
6 governing body of a county or municipal corporation to provide a property tax credit  
7 against the county or municipal corporation property tax imposed on the dwelling of  
8 certain individuals who are elderly, or veterans, ~~or recently returned to the State~~;  
9 providing for the amount and duration of the tax credit; authorizing the Mayor and  
10 City Council of Baltimore City and the governing body of a county or municipal  
11 corporation to provide for certain matters relating to the tax credit; defining certain  
12 terms; providing for the application of this Act; and generally relating to a property  
13 tax credit for certain individuals who are elderly, or veterans, ~~or recently returned~~  
14 ~~to the State.~~

15 BY adding to  
16 Article – Tax – Property  
17 Section 9–257  
18 Annotated Code of Maryland

**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.



(2012 Replacement Volume and 2014 Supplement)

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

**Article – Tax – Property**

**9–257.**

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
INDICATED.

(2) “DWELLING” HAS THE MEANING STATED IN § 9–105 OF THIS  
TITLE;

(3) “ELIGIBLE INDIVIDUAL” MEANS:

(I) AN INDIVIDUAL WHO IS AT LEAST 65 YEARS OLD AND HAS  
LIVED IN THE SAME DWELLING FOR AT LEAST THE PRECEDING 40 YEARS; OR

(II) A RETIRED MEMBER OF THE ARMED FORCES OF THE  
UNITED STATES; ~~OR~~

~~(III) AN INDIVIDUAL WHO, WITHIN THE LAST 10 YEARS, RESIDED  
IN THE STATE, LEFT THE STATE TO RESIDE IN ANOTHER STATE, AND THEN  
RETURNED TO RESIDE IN THE STATE WHO IS AT LEAST 65 YEARS OLD.~~

(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW,  
A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR  
MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE DWELLING OF AN  
ELIGIBLE INDIVIDUAL.

(C) THE PROPERTY TAX CREDIT ALLOWED UNDER THIS SECTION ~~SHALL~~  
MAY:

(1) ~~EQUAL~~ NOT EXCEED 20% OF THE COUNTY OR MUNICIPAL  
CORPORATION PROPERTY TAX IMPOSED ON THE PROPERTY; AND

(2) BE GRANTED FOR A PERIOD OF UP TO 5 YEARS.

(D) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE  
GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY  
LAW, FOR:

1           **(1) THE MAXIMUM ASSESSED VALUE OF A DWELLING THAT IS**  
2 **ELIGIBLE FOR THE TAX CREDIT UNDER THIS SECTION;**

3           ~~**(1)**~~ **(2)**       **ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT**  
4 **UNDER THIS SECTION;**

5           ~~**(2)**~~ **(3)**       **REGULATIONS AND PROCEDURES FOR THE APPLICATION**  
6 **AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

7           ~~**(3)**~~ **(4)**       **ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**  
8 **CREDIT UNDER THIS SECTION.**

9           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
10 1, 2015, and shall be applicable to all taxable years beginning after June 30, 2015.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.