

SENATE BILL 226

Q2

5lr1764

By: **Senator Reilly**

Introduced and read first time: February 3, 2015

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 9, 2015

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County – Property Tax Credit – Blind Individuals and Surviving**
3 **Spouses**

4 FOR the purpose of authorizing the governing body of Anne Arundel County and of a
5 municipal corporation in Anne Arundel County to grant, by law, a property tax credit
6 against the county and municipal corporation property tax imposed on certain
7 residential property owned by certain blind individuals or surviving spouses of blind
8 individuals; requiring that a property tax credit authorized by this Act shall be
9 granted in addition to any property tax exemption authorized by law, except under
10 certain circumstances; authorizing the governing body of Anne Arundel County and
11 of a municipal corporation in the county to provide, by law, for regulations,
12 procedures, and any other provisions necessary to administer the tax credit; defining
13 certain terms; providing for the application of this Act; and generally relating to a
14 property tax credit for certain residential property in Anne Arundel County.

15 BY adding to

16 Article – Tax – Property

17 Section 9–303(b)(5)

18 Annotated Code of Maryland

19 (2012 Replacement Volume and 2014 Supplement)

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

22 **Article – Tax – Property**

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 9-303.

2 (b) (5) (i) 1. IN THIS PARAGRAPH THE FOLLOWING WORDS HAVE
3 THE MEANINGS INDICATED.

4 2. "BLIND INDIVIDUAL" MEANS AN INDIVIDUAL WHO
5 HAS A PERMANENT IMPAIRMENT OF BOTH EYES THAT CAUSES:

6 A. CENTRAL VISUAL ACUITY, WITH CORRECTIVE
7 GLASSES, OF 20/200 OR LESS IN THE BETTER EYE; OR

8 B. CENTRAL VISUAL ACUITY OF MORE THAN 20/200 IF
9 THERE IS A FIELD DEFECT IN WHICH THE PERIPHERAL FIELD HAS CONTRACTED SO
10 THAT THE WIDEST DIAMETER OF VISUAL FIELD SUBTENDS AN ANGULAR DISTANCE
11 NO GREATER THAN 20 DEGREES IN THE BETTER EYE.

12 3. "DWELLING HOUSE" MEANS REAL PROPERTY THAT:

13 A. IS THE LEGAL RESIDENCE OF A BLIND INDIVIDUAL OR
14 A SURVIVING SPOUSE;

15 B. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES; AND

16 C. INCLUDES THE LOT OR CURTILAGE, AND STRUCTURES
17 NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

18 4. "SURVIVING SPOUSE" MEANS THE SURVIVING
19 SPOUSE OF A BLIND INDIVIDUAL, IF THE SURVIVING SPOUSE HAS NOT REMARRIED.

20 (ii) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF
21 A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY GRANT, BY LAW, A
22 PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AGAINST THE COUNTY OR
23 MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON \$15,000 OF THE
24 ASSESSMENT VALUE OF A DWELLING HOUSE THAT IS OWNED BY:

25 1. A BLIND INDIVIDUAL; OR

26 2. A SURVIVING SPOUSE.

27 (iii) 1. EXCEPT AS PROVIDED IN SUBSUBPARAGRAPH 2 OF
28 THIS SUBPARAGRAPH, IF A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH IS
29 GRANTED, IT SHALL BE GRANTED IN ADDITION TO ANY PROPERTY TAX EXEMPTION
30 AUTHORIZED BY LAW.

1 **2. AN INDIVIDUAL MAY NOT RECEIVE BOTH A PROPERTY**
2 **TAX CREDIT UNDER THIS PARAGRAPH AND AN EXEMPTION UNDER § 7-208 OF THIS**
3 **ARTICLE.**

4 **(IV) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF**
5 **A MUNICIPAL CORPORATION IN ANNE ARUNDEL COUNTY MAY PROVIDE, BY LAW,**
6 **FOR:**

7 **1. REGULATIONS AND PROCEDURES FOR THE**
8 **APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT; AND**

9 **2. ANY OTHER PROVISION NECESSARY TO ADMINISTER**
10 **THE TAX CREDIT UNDER THIS PARAGRAPH.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
12 1, 2015, and shall be applicable to all taxable years beginning after June 30, 2015.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.