

HOUSE BILL 378

Q1

6lr1212
CF SB 322

By: **Delegates Tarlau, Anderson, D. Barnes, Carr, Clippinger, Ebersole, Fennell, Frush, Hayes, Hettleman, Hill, Jalisi, Kelly, Korman, Luedtke, McCray, Moon, Morales, Patterson, Pena–Melnyk, Pendergrass, Platt, Sanchez, Turner, Walker, A. Washington, and M. Washington**

Introduced and read first time: January 28, 2016

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 8, 2016

CHAPTER _____

1 AN ACT concerning

2 **Homeowners' Property Tax Credit Program – Eligibility Awareness Campaign**

3 FOR the purpose of requiring, on or before a certain date, the State Department of
4 Assessments and Taxation to provide the Comptroller information identifying
5 certain residential property owners who failed to claim a certain homeowners'
6 property tax credit; requiring the Comptroller to review certain information, identify
7 certain individuals who may be eligible for but failed to claim the credit, and provide
8 the Department the contact information of those individuals; requiring, on or before
9 a certain date, the Department to contact certain individuals identified under this
10 Act by mail for certain purposes; and generally relating to the homeowners' property
11 tax credit program.

12 BY adding to

13 Article – Tax – Property

14 Section 9–104(w)

15 Annotated Code of Maryland

16 (2012 Replacement Volume and 2015 Supplement)

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

19 **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 9-104.

2 (w) (1) ON OR BEFORE MAY 1 OF EACH YEAR, THE DEPARTMENT SHALL
3 PROVIDE THE COMPTROLLER INFORMATION IDENTIFYING OWNERS OF
4 RESIDENTIAL PROPERTIES WITH AN ASSESSED VALUE NOT EXCEEDING \$300,000
5 WHO, DURING THE PRECEDING 3 YEARS, FAILED TO CLAIM THE PROPERTY TAX
6 CREDIT UNDER THIS SECTION.

7 (2) THE COMPTROLLER SHALL:

8 (i) REVIEW THE INFORMATION PROVIDED IN ACCORDANCE
9 WITH PARAGRAPH (1) OF THIS SUBSECTION AND INFORMATION THAT THE
10 COMPTROLLER MAINTAINS REGARDING FILERS OF INCOME TAX RETURNS;

11 (ii) IDENTIFY THE INDIVIDUALS WHO MAY BE ELIGIBLE FOR
12 BUT FAILED TO CLAIM THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND

13 (iii) PROVIDE THE DEPARTMENT THE CONTACT INFORMATION
14 OF THE INDIVIDUALS IDENTIFIED UNDER ITEM (ii) OF THIS PARAGRAPH.

15 (3) ON OR BEFORE AUGUST 1 OF EACH YEAR, THE DEPARTMENT
16 SHALL CONTACT EACH INDIVIDUAL IDENTIFIED UNDER PARAGRAPH (2) OF THIS
17 SUBSECTION BY MAIL TO INFORM THE INDIVIDUAL THAT THE INDIVIDUAL MAY BE
18 ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION AND HOW TO
19 APPLY FOR THE CREDIT.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 October 1, 2016.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.