

SENATE BILL 48

Q2
SB 226/15 – B&T

(PRE-FILED)

6lr1005

By: **Senator Reilly**

Requested: September 11, 2015

Introduced and read first time: January 13, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

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 2015 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**

23 9–303.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

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

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

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

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

24 1. A BLIND INDIVIDUAL; OR

25 2. A SURVIVING SPOUSE.

26 (iii) 1. EXCEPT AS PROVIDED IN SUBSUBPARAGRAPH 2 OF
27 THIS SUBPARAGRAPH, IF A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH IS
28 GRANTED, IT SHALL BE GRANTED IN ADDITION TO ANY PROPERTY TAX EXEMPTION
29 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, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.**