

HOUSE BILL 305

Q1

8lr0580
CF SB 158

By: Delegates Tarlau, Angel, Barkley, D. Barnes, Barron, Carr, Chang, Ebersole, Fennell, Fraser-Hidalgo, Frush, Gaines, Gutierrez, Hayes, Healey, Hettleman, Hill, Holmes, Jackson, Jalisi, Knotts, Korman, Krimm, Lafferty, Lam, J. Lewis, R. Lewis, Luedtke, McMillan, A. Miller, Moon, Morales, Mosby, Patterson, Pena-Melnyk, Platt, Robinson, Sanchez, Shoemaker, Sophocleus, Valderrama, A. Washington, M. Washington, and P. Young
P. Young, Kaiser, Turner, Hixson, Afzali, Buckel, Hornberger, C. Howard, Long, Reilly, Rose, Simonaire, Walker, and Wilkins

Introduced and read first time: January 22, 2018

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 20, 2018

CHAPTER _____

1 AN ACT concerning

2 **Homestead Property Tax Credit Program – Eligibility Awareness**

3 FOR the purpose of ~~requiring the State Department of Assessments and Taxation, on or~~
4 ~~before a certain date, to identify certain homeowners who may be eligible for but~~
5 ~~have failed to apply for a certain homestead property tax credit; requiring the~~
6 ~~Department to contact each homeowner identified under this Act by mail for certain~~
7 ~~purposes; requiring the State Department of Assessments and Taxation to identify~~
8 certain homeowners who may be eligible but have failed to apply for the homestead
9 property tax credit; requiring the Department to include a separate insert with a
10 certain assessment notice sent to each homeowner identified under this Act that
11 includes certain information about the homestead property tax credit; and generally
12 relating to the homestead property tax credit program.

13 BY repealing and reenacting, with amendments,
14 Article – Tax – Property
15 Section 9–105(f)
16 Annotated Code of Maryland
17 (2012 Replacement Volume and 2017 Supplement)

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

3 **Article – Tax – Property**

4 9–105.

5 (f) (1) The Department shall give notice of the possible property tax credit
6 under this section.

7 ~~(2) IN ADDITION TO THE NOTICE REQUIRED UNDER PARAGRAPH (1)~~
8 ~~OF THIS SUBSECTION, ON OR BEFORE FEBRUARY 1, 2019, AND AT LEAST EVERY 3~~
9 ~~YEARS THEREAFTER, THE DEPARTMENT SHALL:~~

10 ~~(I) IDENTIFY HOMEOWNERS WHO MAY BE ELIGIBLE FOR BUT~~
11 ~~HAVE FAILED TO APPLY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND~~

12 ~~(II) CONTACT EACH HOMEOWNER IDENTIFIED UNDER ITEM (I)~~
13 ~~OF THIS PARAGRAPH BY MAIL TO INFORM THE HOMEOWNER THAT THE HOMEOWNER~~
14 ~~MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION AND HOW~~
15 ~~TO APPLY FOR THE CREDIT.~~

16 (2) IN ADDITION TO ANY OTHER NOTICE THE DEPARTMENT
17 PROVIDES UNDER THIS SUBSECTION, THE DEPARTMENT SHALL:

18 (I) IDENTIFY HOMEOWNERS WHO MAY BE ELIGIBLE BUT HAVE
19 FAILED TO APPLY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND

20 (II) INCLUDE A SEPARATE INSERT WITH EACH ASSESSMENT
21 NOTICE SENT UNDER § 8–401 OF THIS ARTICLE TO EACH HOMEOWNER IDENTIFIED
22 UNDER ITEM (I) OF THIS PARAGRAPH THAT INFORMS THE HOMEOWNER THAT THE
23 HOMEOWNER MAY BE ELIGIBLE FOR THE PROPERTY TAX CREDIT UNDER THIS
24 SECTION AND HOW TO APPLY FOR THE CREDIT.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 October 1, 2018.