

# HOUSE BILL 502

Q1

8lr1298

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By: Delegates Wilkins and Ali, Ali, Kaiser, Turner, Adams, Afzali, Anderson, Aumann, Barkley, D. Barnes, Beidle, Beitzel, Bromwell, Brooks, Buckel, Carozza, Carr, Cassilly, Ciliberti, Cluster, Dumais, Ebersole, Fennell, Flanagan, Folden, Frush, Gaines, Glass, Gutierrez, Healey, Hixson, Holmes, Hornberger, C. Howard, S. Howard, Impallaria, Jackson, Jameson, Kipke, Kittleman, Knotts, Krebs, Lisanti, Long, Luedtke, Malone, Mautz, McComas, McDonough, McMillan, Metzgar, A. Miller, W. Miller, Otto, Patterson, Pena-Melnyk, Platt, Proctor, Queen, Reilly, Rey, Rose, Saab, Sample-Hughes, Shoemaker, Sophocleus, Szeliga, Tarlau, Walker, Valentino-Smith, Vogt, Waldstreicher, A. Washington, M. Washington, Wilson, and P. Young

Introduced and read first time: January 26, 2018

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted with floor amendments

Read second time: February 27, 2018

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

1 AN ACT concerning

2 **Property Tax Credit – Surviving Spouse of Veteran**

3 FOR the purpose of altering eligibility for a credit authorized against the county or  
4 municipal corporation property tax for certain veterans to include certain surviving  
5 spouses of certain veterans; providing for the application of this Act; and generally  
6 relating to a property tax credit for the surviving spouses of certain veterans.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 9–258

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2017 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

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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.



**Article – Tax – Property**

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2 9–258.

3 (a) (1) In this section the following words have the meanings indicated.

4 (2) “Dwelling” has the meaning stated in § 9–105 of this title;

5 (3) “Eligible individual” means:

6 (i) an individual who is at least 65 years old and has lived in the  
7 same dwelling for at least the preceding 40 years; [or]8 (ii) an individual who is at least 65 years old and is a retired member  
9 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military  
10 reserves, or the National Guard; **OR**11 **(III) A SURVIVING SPOUSE, WHO HAS NOT REMARRIED, OF AN**  
12 **INDIVIDUAL DESCRIBED IN ITEM (II) OF THIS PARAGRAPH.**13 (b) The Mayor and City Council of Baltimore City or the governing body of a  
14 county or municipal corporation may grant, by law, a property tax credit under this section  
15 against the county or municipal corporation property tax imposed on the dwelling of an  
16 eligible individual.

17 (c) The property tax credit allowed under this section may:

18 (1) not exceed 20% of the county or municipal corporation property tax  
19 imposed on the property; and

20 (2) be granted for a period of up to 5 years.

21 (d) The Mayor and City Council of Baltimore City or the governing body of a  
22 county or municipal corporation may provide, by law, for:23 (1) the maximum assessed value of a dwelling that is eligible for the tax  
24 credit under this section;

25 (2) additional eligibility criteria for the tax credit under this section;

26 (3) regulations and procedures for the application and uniform processing  
27 of requests for the tax credit; and28 (4) any other provision necessary to carry out the tax credit under this  
29 section.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
2 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.