

SENATE BILL 429

Q1

8lr2138
CF HB 165

By: **Senators Bates, Cassilly, Eckardt, Hershey, Hough, Jennings, Madaleno, Ready, Robinson, Salling, Serafini, Smith, ~~and Waugh~~ Waugh, DeGrange, Edwards, Manno, and Peters**

Introduced and read first time: January 25, 2018
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: February 27, 2018

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Widow or Widower 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 the widow or
5 widower of certain veterans; providing for the application of this Act; and generally
6 relating to a property tax credit for the widow or widower 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:

14 **Article – Tax – Property**

15 9–258.

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

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

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 (3) “Eligible individual” means:

2 (i) an individual who is at least 65 years old and has lived in the
3 same dwelling for at least the preceding 40 years; [or]

4 (ii) an individual who is at least 65 years old and is a retired member
5 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military
6 reserves, or the National Guard; **OR**

7 **(III) THE WIDOW OR WIDOWER OF AN INDIVIDUAL DESCRIBED IN**
8 **ITEM (II) OF THIS PARAGRAPH.**

9 (b) The Mayor and City Council of Baltimore City or the governing body of a
10 county or municipal corporation may grant, by law, a property tax credit under this section
11 against the county or municipal corporation property tax imposed on the dwelling of an
12 eligible individual.

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

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

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

17 (d) The Mayor and City Council of Baltimore City or the governing body of a
18 county or municipal corporation may provide, by law, for:

19 (1) the maximum assessed value of a dwelling that is eligible for the tax
20 credit under this section;

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

22 (3) regulations and procedures for the application and uniform processing
23 of requests for the tax credit; and

24 (4) any other provision necessary to carry out the tax credit under this
25 section.

26 **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect June
27 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.