SENATE BILL 459

Q1 SB 132/17 – B&T

By: Senators Salling, Bates, Eckardt, Hough, Robinson, Simonaire, and Waugh Introduced and read first time: January 26, 2018 Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Exemption for Disabled Veterans – Percentage of Disability**

- FOR the purpose of expanding eligibility for a property tax exemption for the dwelling
 house of a disabled veteran to include veterans with at least a certain percentage of
 service connected disability; providing for the application of this Act; and generally
 relating to a property tax exemption for the dwelling house of a disabled veteran.
- 7 BY repealing and reenacting, with amendments,
- 8 Article Tax Property
- 9 Section 7–208(a)
- 10 Annotated Code of Maryland
- 11 (2012 Replacement Volume and 2017 Supplement)
- 12 BY repealing and reenacting, without amendments,
- 13 Article Tax Property
- 14 Section 7–208(b)
- 15 Annotated Code of Maryland
- 16 (2012 Replacement Volume and 2017 Supplement)
- SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
 That the Laws of Maryland read as follows:

19				Article – Tax – Property
20	7–208.			
21	(a)	(1)	In th	is section the following words have the meanings indicated.
22		(2)	(i)	"Disabled veteran" means an individual who:
23				1. is honorably discharged or released under honorable

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.



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1	circumstances from active military, naval, or air service as defined in 38 U.S.C. § 101; an						
$2 \\ 3 \\ 4$	2. has been declared by the Veterans' Administration to have a permanent [100%] service connected disability OF AT LEAST 80% that results from blindness or other disabling cause that:						
$5\\6$	and			A. is reasonably certain to continue for the life of the veteran;			
7				B. was not caused or incurred by misconduct of the veteran.			
8 9	posthumous	ly for a	(ii) a [1009	"Disabled veteran" includes an individual who qualifies %] service connected disability OF AT LEAST 80%.			
10		(3)	"Dwe	lling house":			
11			(i)	means real property that is:			
$\begin{array}{c} 12\\ 13 \end{array}$	spouse; and			1. the legal residence of a disabled veteran or a surviving			
14				2. occupied by not more than 2 families; and			
$\begin{array}{c} 15\\ 16 \end{array}$	(ii) includes the lot or curtilage and structures necessary to use the real property as a residence.						
$17 \\ 18 \\ 19$		(4) "Individual who died in the line of duty" means an individual who died the active military, naval, or air service of the United States as a result of an injury se that is deemed under 38 U.S.C. § 105 to have been incurred in the line of duty.					
$\begin{array}{c} 20\\ 21 \end{array}$	who:	(5)	"Surv	viving spouse" means an individual who has not remarried and			
22			(i)	is the surviving spouse of a disabled veteran;			
$\begin{array}{c} 23\\ 24 \end{array}$	duty; or		(ii)	is the surviving spouse of an individual who died in the line of			
$\begin{array}{c} 25\\ 26 \end{array}$	United Stat	es Dep	(iii) partme	receives Dependency and Indemnity Compensation from the nt of Veterans Affairs.			
$\begin{array}{c} 27\\ 28 \end{array}$	(b) from proper	-	Except as provided in subsection (e) of this section, a dwelling house is exempt y tax if:				
29		(1)	the d	welling house is owned by:			
30			(i)	a disabled veteran;			

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1 2	(ii) a surviving spouse of an individual who died in the line of duty, if:
$\frac{3}{4}$	1. the dwelling house was owned by the individual at the time of the individual's death;
5 6 7	2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death, if the individual or the surviving spouse was domiciled in the State as of the date of the individual's death; or
	3. the dwelling house was acquired after the surviving spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item, to the extent of the previous exemption; or
$\begin{array}{c} 11 \\ 12 \end{array}$	(iii) a surviving spouse of a disabled veteran who meets the requirements of subsection (c) of this section; and
13	(2) the application requirements of subsection (d) of this section are met.
$\begin{array}{c} 14 \\ 15 \end{array}$	SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2018.