

SENATE BILL 654

Q1

9lr2059
CF HB 1339

By: Senators Hester ~~and~~, Zucker, Eckardt, Edwards, Elfreth, Ferguson, Griffith, Guzzone, King, McCray, Peters, Rosapepe, Salling, and Serafini

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted with floor amendments

Read second time: February 28, 2019

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit – Elderly Individuals – Eligibility**

3 FOR the purpose of ~~altering the~~ authorizing the Mayor and City Council of Baltimore City
4 or the governing body of a county or municipality to provide, by law, the minimum
5 number of years, not exceeding a certain number of years, that an elderly individual
6 must live in the same dwelling ~~for purposes of defining “eligible individual” as it~~
7 ~~relates to eligibility~~ in order to be eligible for a certain statewide optional property
8 tax credit against the county or municipal corporation property tax; altering a
9 certain definition; providing for the application of this Act; and generally relating to
10 the eligibility of certain elderly individuals for a certain property tax credit.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–258
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2018 Supplement)

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

18 **Article – Tax – Property**

19 9–258.

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

2 (2) "Dwelling" has the meaning stated in § 9–105 of this title.

3 (3) "Eligible individual" means:

4 (i) an individual who is at least 65 years old ~~and has lived in the~~
5 ~~same dwelling for at least the preceding [40] 25 years;~~

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

9 (iii) a surviving spouse, who has not remarried, of an individual
10 described in item (ii) of this paragraph.

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

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

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

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

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

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

23 (2) **THE MINIMUM NUMBER OF YEARS, NOT TO EXCEED 40 YEARS,**
24 **THAT AN ELIGIBLE INDIVIDUAL NOT DESCRIBED UNDER SUBSECTION (A)(3)(II) OR**
25 **(III) OF THIS SECTION MUST HAVE RESIDED IN THE SAME DWELLING;**

26 **(3)** additional eligibility criteria for the tax credit under this section;

27 ~~(4)~~ **(4)** regulations and procedures for the application and uniform
28 processing of requests for the tax credit; and

29 ~~(5)~~ **(5)** any other provision necessary to carry out the tax credit under
30 this section.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
2 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.