

SENATE BILL 816

Q1

9lr1873
CF HB 81

By: **Senator Smith**

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

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 the surviving spouses of certain veterans;
5 providing for the application of this Act; and generally relating to eligibility for a
6 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 2018 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.

18 (3) “Eligible individual” means:

19 (i) an individual who is at least 65 years old and has lived in the
20 same dwelling for at least the preceding 40 years;

21 (ii) an individual who is at least 65 years old and is a retired member
22 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 reserves, or the National Guard; or

2 (iii) a surviving spouse, who **IS AT LEAST 65 YEARS OLD AND** has
3 not remarried, of **[an individual described in item (ii) of this paragraph] A MEMBER OF**
4 **THE UNIFORMED SERVICES OF THE UNITED STATES AS DEFINED IN 10 U.S.C. § 101,**
5 **THE MILITARY RESERVES, OR THE NATIONAL GUARD.**

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

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

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

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

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

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

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

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

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

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
24 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.