

Chapter 36

(Senate Bill 816)

AN ACT concerning

Property Tax Credit – Surviving Spouse of Veteran

FOR the purpose of altering eligibility for a credit authorized against the county or municipal corporation property tax for the surviving spouses of certain retired veterans; providing that certain surviving spouses who are under a certain age may continue to receive the tax credit if the surviving spouses qualified for and received the tax credit before a certain date; providing for the application of this Act; and generally relating to eligibility for a property tax credit for the surviving spouses of certain veterans.

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

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

Article – Tax – Property

9–258.

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

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

(3) “Eligible individual” means:

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 2. AND BE IT FURTHER ENACTED, That a surviving spouse, who is under the age of 65 years and has not remarried, of a retired member of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military reserves, or the National Guard, may continue to receive the tax credit under § 9-258 of the Tax – Property Article as enacted by Section 1 of this Act if the surviving spouse qualified for and received the tax credit before June 1, 2019.

SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.

Approved by the Governor, April 18, 2019.