

BY: Budget and Taxation Committee

AMENDMENT TO HOUSE BILL 257
(Third Reading File Bill)

On page 1, strike line 3 in its entirety and substitute “Property Tax – Credit for Disabled Veterans”; strike in their entirety lines 14 through 21, inclusive, and substitute “authorizing the governing body of a county or municipal corporation to grant a certain property tax credit against the county or municipal corporation property tax imposed on the dwelling house of certain disabled veterans; providing for the amount of the property tax credit, subject to certain limitations; requiring certain disabled veterans to provide certain documents when applying for the property tax credit; prohibiting the inspection of a certain certificate of disability by certain individuals; authorizing the governing body of a county or municipal corporation to provide a certain property tax credit to the surviving spouse of a certain disabled veteran; authorizing the governing body of a county or municipal corporation to provide, by law, for certain matters relating to the property tax credit; defining certain terms; providing for the application of this Act; and generally relating to a property tax credit for the dwelling house of a disabled veteran.”; in line 22, strike “repealing and reenacting, with amendments.” and substitute “adding to”; and in line 24, strike “9-258” and substitute “9-265”.

On pages 4 and 5, strike in their entirety the lines beginning with line 9 on page 4 through line 21 on page 5, inclusive, and substitute:

“9-265.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “DISABLED VETERAN” MEANS AN INDIVIDUAL WHO:

(Over)

(I) IS HONORABLY DISCHARGED OR RELEASED UNDER HONORABLE CIRCUMSTANCES FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS DEFINED IN 38 U.S.C. § 101; AND

(II) HAS BEEN DECLARED BY THE VETERANS ADMINISTRATION TO HAVE A PERMANENT SERVICE-CONNECTED DISABILITY OF AT LEAST 50% THAT RESULTS FROM BLINDNESS OR ANY OTHER DISABLING CAUSE THAT:

1. IS REASONABLY CERTAIN TO CONTINUE FOR THE LIFE OF THE VETERAN; AND

2. WAS NOT CAUSED OR INCURRED BY MISCONDUCT OF THE VETERAN.

(3) "DWELLING HOUSE":

(I) MEANS REAL PROPERTY THAT IS:

1. THE LEGAL RESIDENCE OF A DISABLED VETERAN;
AND

2. OCCUPIED BY NOT MORE THAN TWO FAMILIES; AND

(II) INCLUDES THE LOT OR CURTILAGE AND STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

(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 A DWELLING HOUSE IF:

(1) THE DWELLING HOUSE IS OWNED BY A DISABLED VETERAN;

(2) THE DISABLED VETERAN'S FEDERAL ADJUSTED GROSS INCOME FOR THE IMMEDIATELY PRECEDING TAXABLE YEAR DOES NOT EXCEED \$100,000; AND

(3) THE APPLICATION REQUIREMENTS OF SUBSECTION (D) OF THIS SECTION ARE MET.

(C) THE PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION SHALL EQUAL:

(1) 50% OF THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE DWELLING HOUSE IF THE DISABLED VETERAN'S SERVICE-CONNECTED DISABILITY RATING IS AT LEAST 75% BUT NOT MORE THAN 99%; OR

(2) 25% OF THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE DWELLING HOUSE IF THE DISABLED VETERAN'S SERVICE-CONNECTED DISABILITY RATING IS AT LEAST 50% BUT NOT MORE THAN 74%.

(D) (1) A DISABLED VETERAN SHALL APPLY FOR THE PROPERTY TAX CREDIT UNDER THIS SECTION BY PROVIDING TO THE COUNTY OR MUNICIPAL CORPORATION:

(I) A COPY OF THE DISABLED VETERAN'S DISCHARGE CERTIFICATE FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE; AND

(II) ON THE FORM PROVIDED BY THE COUNTY OR MUNICIPAL CORPORATION, A CERTIFICATION OF THE DISABLED VETERAN'S DISABILITY FROM THE VETERANS ADMINISTRATION.

(2) THE DISABLED VETERAN'S CERTIFICATE OF DISABILITY MAY NOT BE INSPECTED BY INDIVIDUALS OTHER THAN:

(I) THE DISABLED VETERAN; OR

(II) APPROPRIATE EMPLOYEES OF THE COUNTY OR MUNICIPAL CORPORATION.

(E) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY, BY LAW, CONTINUE TO PROVIDE THE PROPERTY TAX CREDIT UNDER THIS SECTION TO THE SURVIVING SPOUSE OF THE DISABLED VETERAN.

(F) 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 DURATION OF THE TAX CREDIT;

(2) REGULATIONS AND PROCEDURES FOR THE APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT;

(3) THE DEFINITION OF SURVIVING SPOUSE AND THE AMOUNT AND DURATION OF THE TAX CREDIT FOR THE SURVIVING SPOUSE; AND

(4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT UNDER THIS SECTION.”.