

HB0154/153529/1

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 154  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, strike in their entirety lines 2 and 3 and substitute “**Homeowners’ and Homestead Property Tax Credits – Application Filing Deadline – Extension**”; in line 7, after “Program,” insert “providing for the calculation of the homestead property tax credit for certain homeowners under certain circumstances;”; in the same line, after “homeowners” insert “and homestead”; in line 8, strike “credit” and substitute “credits”; and after line 13, insert:

“BY adding to

Article - Tax - Property

Section 9–105(d)(8)

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)”.

AMENDMENT NO. 2

On page 2, after line 26, insert:

“9–105.

(d) **(8) (I) THIS PARAGRAPH SHALL BE INTERPRETED BROADLY TO APPLY TO ANY HOMEOWNER WHO:**

- 1. IS AT LEAST 70 YEARS OF AGE;**
- 2. WAS ELIGIBLE FOR THE CREDIT IN THE PRIOR TAXABLE YEAR BUT FAILED TO FILE AN APPLICATION FOR THE CREDIT; AND**

**3. APPLIES FOR A CREDIT FOR THE CURRENT TAXABLE YEAR.**

**(II) FOR HOMEOWNERS THAT MEET THE CRITERIA UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE DEPARTMENT SHALL CALCULATE THE CURRENT YEAR'S TAXABLE ASSESSMENT AS IF THE CREDIT HAD BEEN GRANTED FOR THE PRIOR TAXABLE YEAR.**

**(III) A HOMEOWNER WHO MEETS THE CRITERIA UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH IS NOT DUE A REIMBURSEMENT OF PROPERTY TAXES PAID IN PRIOR TAXABLE YEARS.**

**SECTION 2. AND BE IT FURTHER ENACTED, That:**

**(a) Notwithstanding any other provision in § 9–105 of the Tax – Property Article as enacted under Section 1 of this Act, this Section shall be interpreted broadly to apply to any homeowner, as defined under § 9–105 of the Tax – Property Article, who:**

**(1) is at least 70 years of age;**

**(2) was eligible for the homestead credit in the second prior taxable year but failed to file an application for the credit; and**

**(3) on or before May 31, 2025, applies for a credit for the current taxable year.**

**(b) For homeowners that meet the criteria under subsection (a) of this section, the State Department of Assessments and Taxation shall calculate the current year's taxable assessment as if the credit had been granted for the two prior taxable years.**

**(c) A homeowner who meets the criteria of this Section is not due a reimbursement of property taxes paid in prior taxable years.**

**SECTION 3. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall be applicable to all taxable years beginning after June 30, 2024.**

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SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be applicable to all taxable years beginning after June 30, 2022.”;

in line 27, strike “2.” and substitute “5.”; in line 28, strike the second comma and substitute a period; and in the same line, strike beginning with “and” down through “2024.” and substitute “Section 2 of this Act shall remain effective for a period of 1 year and, at the end of June 30, 2025, Section 2 of this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.”.