Q14lr1548 **CF SB 639** 

By: Delegates Allen, Bhandari, Crosby, Edelson, Griffith, Jackson, D. Jones, Lehman, Patterson, Ruth, Szeliga, and White Holland

Introduced and read first time: February 2, 2024

Assigned to: Ways and Means

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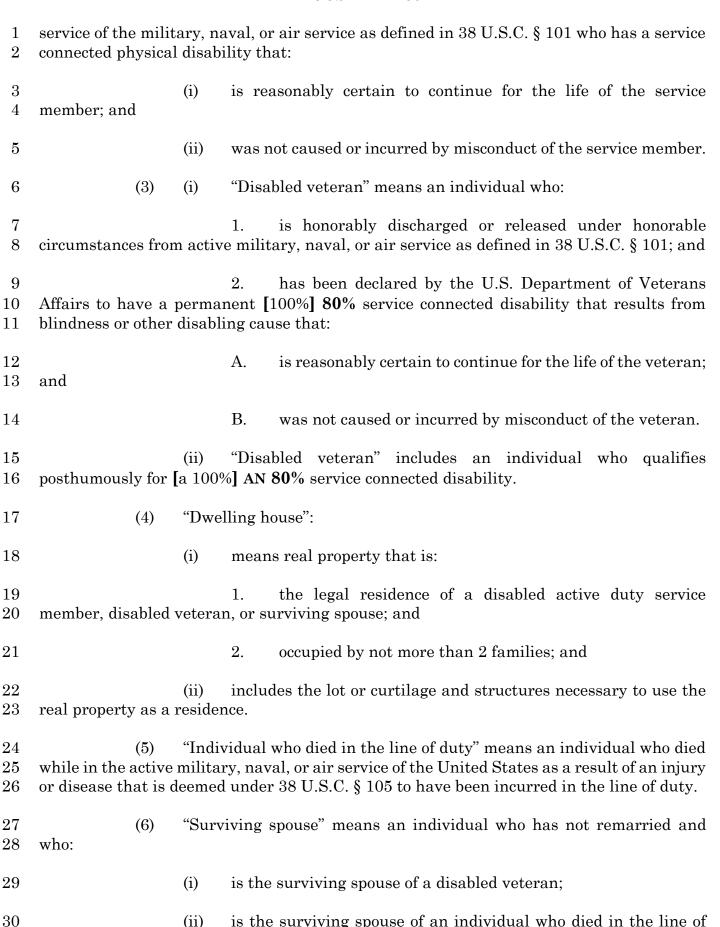
## A BILL ENTITLED

1	AN ACT concerning
2	Property Tax Exemption - Disabled Veterans - Service Connected Disability
3	FOR the purpose of expanding eligibility for a property tax exemption for the dwelling
4	house of a disabled veteran to include veterans with at least a certain percentage of
5	service connected disability; and generally relating to a property tax exemption for
6	the dwelling house of a disabled veteran.
7	BY repealing and reenacting, with amendments,
8	Article - Tax - Property
9	Section 7–208(a)
10	Annotated Code of Maryland
11	(2019 Replacement Volume and 2023 Supplement)
12	BY repealing and reenacting, without amendments,
13	Article - Tax - Property
14	Section 7–208(b)
15	Annotated Code of Maryland
16	(2019 Replacement Volume and 2023 Supplement)
17	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
18	That the Laws of Maryland read as follows:
19	Article - Tax - Property
20	7–208.
21	(a) (1) In this section the following words have the meanings indicated.

"Disabled active duty service member" means an individual in active

(2)





1	duty; or
2 3	${\rm (iii)}  {\rm receives\ Dependency\ and\ Indemnity\ Compensation\ from\ the\ U.S.}$ Department of Veterans Affairs.
4 5	(b) Except as provided in subsection (e) of this section, a dwelling house is exempt from property tax if:
6	(1) the dwelling house is owned by:
7	(i) a disabled active duty service member;
8	(ii) a disabled veteran;
9 10	(iii) a surviving spouse of an individual who died in the line of duty, if:
11 12	1. the dwelling house was owned by the individual at the time of the individual's death;
13 14 15	2. the dwelling house was acquired by the surviving spouse within 2 years of the individual's death, if the individual or the surviving spouse was domiciled in the State as of the date of the individual's death; or
16 17 18	3. the dwelling house was acquired after the surviving spouse qualified for exemption for a former dwelling house under item 1 or 2 of this item, to the extent of the previous exemption; or
19 20	(iv) a surviving spouse of a disabled veteran who meets the requirements of subsection (c) of this section; and
21	(2) the application requirements of subsection (d) of this section are met.
22	SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June

1, 2024, and shall be applicable to all taxable years beginning after June 30, 2024.

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