

CRAIG J. ZUCKER
Legislative District 14
Montgomery County

Budget and Taxation Committee

Subcommittees

Vice Chair, Capital Budget

Chair, Education, Business and
Administration



James Senate Office Building
11 Bladen Street, Room 122
Annapolis, Maryland 21401
410-841-3625 • 301-858-3625
800-492-7122 Ext. 3625
Fax 410-841-3618 • 301-858-3618
Craig.Zucker@senate.state.md.us

Chair, Senate Democratic Caucus

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Testimony of Senator Craig J. Zucker
Senate Bill – 593 – Property Tax – Homeowners’ Property Tax Credit – Calculation
and Refunds
Senate Budget and Taxation Committee
February 17th, 2021
1:00pm
Position: SUPPORT

Good afternoon Chairman Guzzone, Vice Chairman Rosapepe, and distinguished members of the committee. It is my pleasure to testify today in **support of Senate Bill 593 – Property Tax – Homeowners’ Property Tax Credit – Calculation and Refunds.**

Since 2005, both Montgomery County and Baltimore City homeowners have had their property taxes miscalculated causing taxpayers from those areas more than \$32 million of over charges. T

Senate Bill 593, attempts to address that by reimbursing taxpayers from those jurisdictions some of the money from their being overcharged. Under this legislation homeowners will receive a refund of any property taxes paid in the prior 3 years that exceed the amount required under the revised calculation for the property tax credit program.

The State Department of Assessment and Taxation (SDAT), must notify the homeowner and the county within which the homeowners’ dwelling is located of the amount of the refund. The Comptroller must pay eligible homeowners the amount of the refund from the Local Reserve Account.

From Fiscal Year 2023 through 2028, the Governor must include an appropriation to the Local Reserve Account in the annual budget bill in an amount equal to 1/6 of the total refunds paid for property tax refunds resulting from the bill during Fiscal Year 2022.

For Fiscal Year 2022, a refund paid to a homeowner in accordance with the provisions of the bill may not be included in the calculation of the homeowners’ gross income for purposes of eligibility for the homeowners’ property tax credit.

This legislation is about tax fairness. For these reasons, I urge a favorable report on Senate Bill 593. Thank you for your kind consideration.